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Published on the 15th of every Month.

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The Cigarette World



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Tobacco AND Cigarettes

IN TWO DEGREES OF STRENGTH.

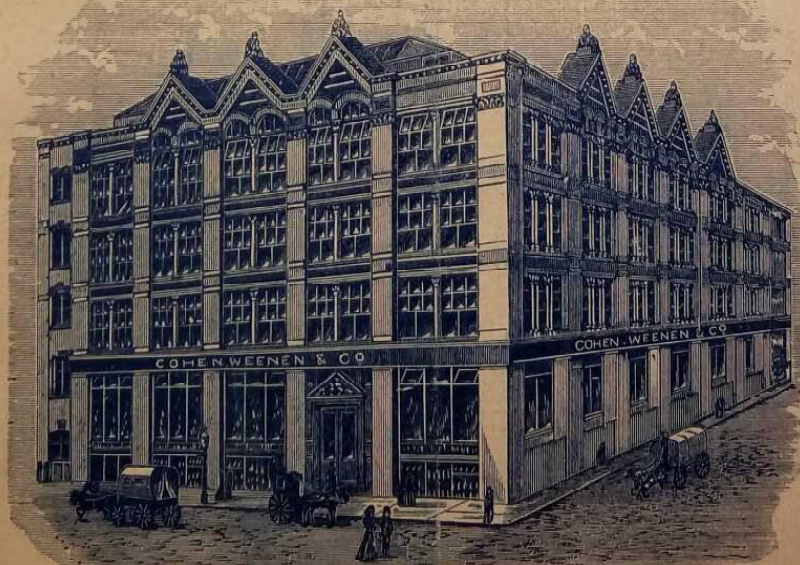
MILD (the original) with Yellow and Red Label.
In 1/2-oz., 1-oz. and 2-oz. Square Foil Packets; 1/2-lb. and 1-lb. Decorated Tins; and 2-oz., 1/2-lb., 1-lb., and 1-lb. Patent Tins.

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PACKETS OF
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20

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



THE Commodore CIGARETTES

In request
by **EVERYBODY**

Proprietors—
ADKIN
AND
SONS,

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LONDON.
Established 1759.

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Per 1,000.



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CIGARETTES.**

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Price List on application.

**The Cigarette World
AND TOBACCO NEWS.**

JANUARY 15th, 1901.

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

PRINTERS' CERTIFICATE.

We hereby certify that we have printed and delivered

3,000 Copies

of the Jan. 15, 1901, Number of the CIGARETTE WORLD.

HARRISON AND SONS,
Printers in Ordinary to Her Majesty,
45, 46, and 47, St. Martin's Lane,
Charing Cross, W.C.

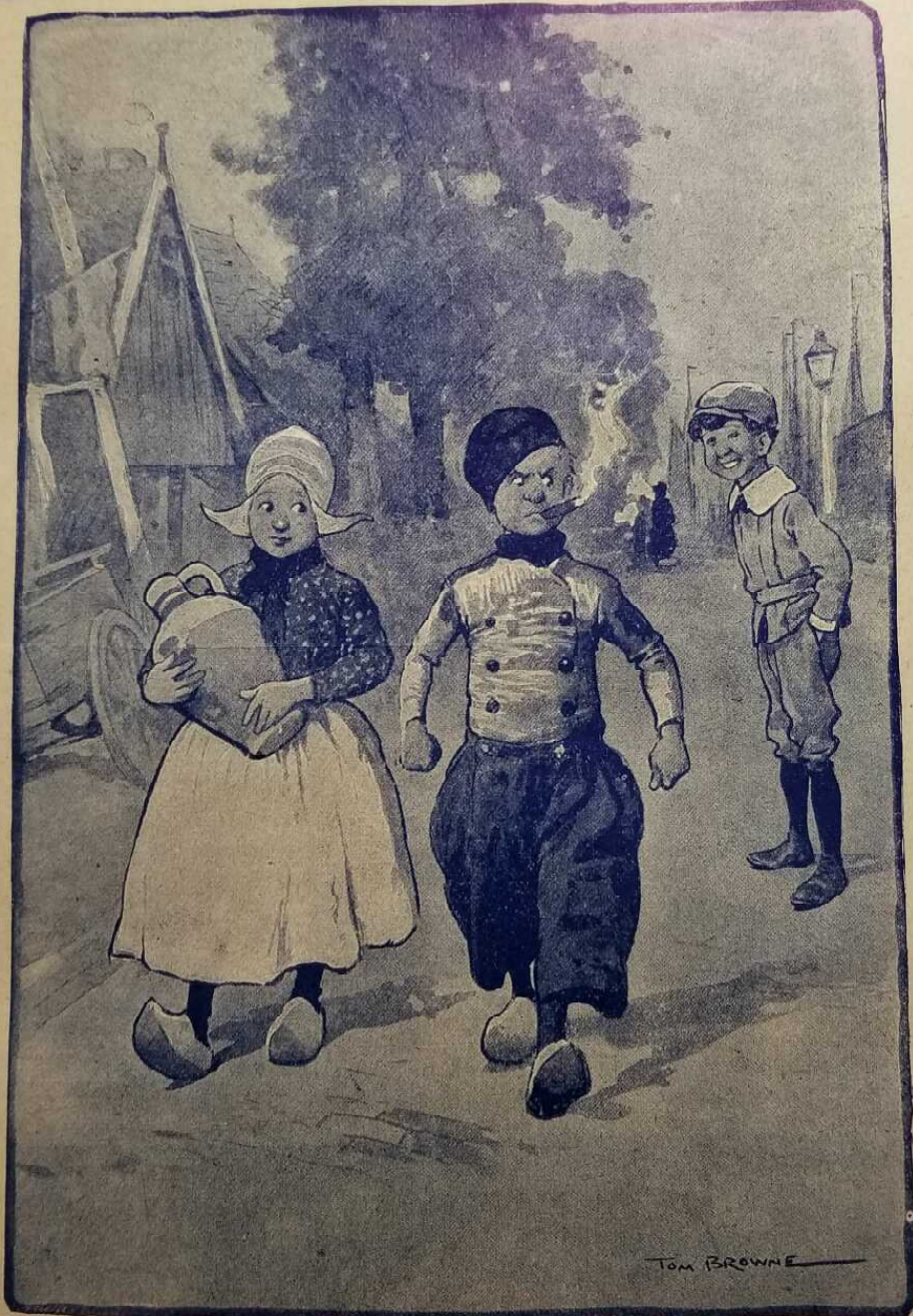
"THE YEAR THAT'S AWA'."

THE last year of the century was, on the whole, one of diminished profits, and, consequently, increased anxieties for the trade, though we are inclined to take a hopeful view of prospects for 1901. During 1900 we have to record gratifying progress in the British cigar trade, progress chiefly due to the fact that the public are being gradually educated out of their prejudice against the home-made article.

An enormous decline occurred in the American cigarette trade, due in a great measure to legislative interference, but in these happy isles, as we have had occasion to record frequently, the consumption of cigarettes has been increasing at a rapid rate, and is likely to attain startling proportions.

COLONIAL EMPIRE

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There's 'air! Now he's ashing our Colonial Empire.

SIDNEY PULLINGER, L^{TD.}

BIRMINGHAM AND NOTTINGHAM.

As was to be expected, very few new Companies made their appearance in 1900. Among them were the following:—

NAME.	CAPITAL.
The Dixon Tobacco Co., Ltd. (Melbourne) ...	£40,000
Thomas Brankston & Co., Ltd. ...	20,000
J. Milhoff & Co., Ltd. ...	16,000
The Midland Cigar Box Manufacturing Co. ...	10,000
Maxwell's Tobacco Importing Co., Ltd. ...	100,000
Natal Tobacco Plantations, Ltd. ...	5,000
Rutherford Manufacturing Co., Ltd. ...	20,000

The best-known trade Companies have had a capital year, the decrease, as compared with 1899, being few and insignificant. The following list gives the last dividends paid:—

Baron Cigarette Machine Co. ...	12½ per cent.
R. & J. Hill ...	7 "
B. Morris & Sons ...	7 "
A. J. Baker & Co. ...	5½ "
Salmon & Gluckstein ...	10 "
A. I. Jones & Co. ...	10 "
John Hunter, Wiltshire & Co. ...	8 "
Sidney Pullinger ...	7½ "
Singleton & Co. ...	6 "
Ogdens, Ltd. ...	10 "
Cope Bros. ...	5 "
Henry Clay & Bock ...	5 "
The South Wales Tobacco Co., Ltd. ...	8½ "

Among the deaths of the year we find the names of Messrs.—

- Godfrey Phillips (founder of Godfrey Phillips & Sons),
- John Bellerby (Durlham),
- Henry Theobald (Chatham),
- Andrew Green (Seacombe),
- George Austin (of Charlesworth & Austin),
- Frank Haworth (Haslingden),
- Leonard Dobbin (of Dobbin, Ogilvie & Co.),

but, though the list shows the loss of men well and favourably known to trade circles, yet, happily, it is not a lengthy one. May it be shorter still in 1901!

The lawyers have reaped a rich harvest during the year, though no very startling legal decision has been given, if we except the case of *Hovenden v. Milhoff*, and in which the law as to secret commissions was laid down with great lucidity and force in the Court of Appeal. We have had occasion to allude to prosecutions for alleged illegal hawking, and in one case an appeal has been entered. Should this prove unsuccessful we think the trade should urge one of its Members in Parliament to make an effort to have the law amended, as it is certain that much injustice is being done by the present interpretation of the statutes. In the police courts there is little to note except fresh outbursts of Sabbatarian bigotry in various parts of the country, which have resulted in prosecutions of retailers for Sunday trading. The obsolete statute on the subject might well be repealed, and there is another matter which the parliamentary representatives of the trade might take up. The Godfrey Phillips' hand-cut case is too fresh in our readers' memory to need any comments. We are, however,

satisfied that the ridiculous prosecution will result in a greatly increasing demand for that firm's specialities, so that out of apparent evil will come good.

As we have more than once remarked, lack of energy cannot be fairly imputed to those who are engaged in pushing the new Alliance, though whether the energy is always well-directed is another question. The latest move of the Alliance, to admit for a limited period new members at the nominal subscription of 2s. per annum, at first sight would appear to be a splendid plan to assist the canvassers to enroll large numbers of the trade, but a little consideration will show that it is in reality likely to do more harm than good. The great evil of this method of obtaining support is that it will give an altogether false idea of the strength of the new body, since it will be supposed that those enrolled in the first year will remain members in the second. This is somewhat improbable, since many retailers might be induced to pay 2s., but when they are asked for 10s. the case is different, and the money may not be forthcoming. If the defaulting members are removed from the roll, and thus lose the benefits of membership, new members must be found to take their places if the numbers are to be kept up; but if, as frequently happens, they are retained at the chance of their paying up the needful, then the difficulty will be that the Alliance will be unable to say with any definiteness what their *bona fide* membership is.

The importance of this lies in the admitted fact that without a very large membership manufacturers cannot be expected to agree to the proposals made to them. In our view it would have been better to have faced the situation at once, and recognised that the support of those who will not pay the small sum asked is not worth having. Finally, does not the decision to admit members for a year at a nominal subscription savour of weakness; is it not, in truth, too like that "Select West-End Club," which is willing to elect a limited number of members without entrance fee at a reduced subscription?

Mr. St. John is quite right in his contention that the duty of the Alliance is to first get the majority of the trade enrolled and then to approach manufacturers, but the latter will want to be satisfied that there is a permanent element about the membership, and this stability is, we fear, just what will be found lacking.

It is a gratifying circumstance that while the last year's returns show a considerable decrease in the exports of American cigarettes, the sales of the British-made article show substantial improvements, and one of the largest of our manufacturers has had a record year. Though, unfortunately, we have no means of ascertaining how much of the increase is to be attributed to the penny packets, yet we can justly conclude that the public are rapidly coming to the conclusion that they can buy better cigarettes at home. As we have often insisted there is almost infinite room for expansion, since cigarette smoking is unquestionably growing more popular every day. Enormous though the figures are even now, and it has been estimated that

Manufacturers of the Popular Registered Brands of Cigars.

Established 1832.

La Fragancia AND
Gironde

JAMES STEEL & CO.

ELAINE,
IMPERIALES, CISSIA, PAULA,
LA STELLA, MY FANCY, LA AROMA, EL GLOBO,

COURTS, FABARISA, STEEL'S MEXICANS (CON. FINA & REG. PRINCIPE), etc.

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RICHARD LLOYD & SONS

(Late of 148 & 149, HOLBORN BARS),

Have REMOVED to their New and
Extensive Premises in

CLERKENWELL ROAD,

Where all their New Lines may be
Inspected.

Startling Reductions

IN OUR

NEW PRICE LIST (JUST ISSUED)

SEND AT ONCE FOR A COPY. POST FREE.

Adolph Elkin & Co., 140, 140a, Houndsditch, London,
E.C.

£18,000,000 annually is spent in cigarettes by the British public, we believe that the first few years of the 20th century will show a still higher rate of progression, and, therefore, when the "cutter" difficulty has been, if not solved yet, greatly lessened, there seems a chance of the retail trade entering upon a new era of prosperity—truly "a consummation devoutly to be wished." We trust that in the more pressing propaganda of the new Alliance, the efforts to get manufacturers to issue minimum schedules showing a fair living profit will not be relaxed, as in this direction lies, in our opinion, the best chance of circumventing the "cutters."

GRATITUDE is such a rare virtue in these degenerate times that authenticated instances of its occurrence should be faithfully recorded. In the *Leicester Post* of December 13, there is an "In Memoriam" notice, signed "W. J. B.," "In grateful remembrance of his old master, Mr. James Smith, who died December 13th, 1889." Mr. Smith was a cigar merchant. Truly Mr. Smith must have been a good employer to have been so long and so kindly remembered, and W. J. B., we doubt not, was fully worthy of the good treatment he received.

WE greatly regret the untimely death of Mr. P. J. Nathan, the editor of *The Tobacconists' Weekly Journal*. Mr. Nathan was a member of the Nathan family so well known in the trade, one of his brothers being Mr. Henry Jerrold Nathan, of "Xtra Mex" fame, and another, Mr. A. J. Nathan, the proprietor of the well-known "Anchor Briar" pipes. Mr. Nathan had an extensive knowledge of the trade, and his chief characteristics were intense earnestness in everything he put his mind to, strict conscientiousness in business, and a steady determination to overcome all obstacles to success. He possessed considerable literary ability, and on occasions showing himself no mean orator. In private life he was the best of company, his geniality and genuine kindness endearing him to a large circle of friends. Mr. Nathan was at one time a valued contributor to this Journal over the well-known signature of "Cosmo," severing his connection with us when he assumed the editorial chair of our contemporary.

SOME months ago, in dealing with the attitude towards "the weed" of the "unco guid," we commented on the utter absurdity of many Y.M.C.A.'s refusing to allow smoking on their premises. We are gratified to note that in the handsomely-furnished Y.M.C.A. rooms at Newcastle-on-Tyne a smoking room has recently been provided. We congratulate the committee on this sensible innovation, and feel sure it will have the effect of greatly increasing the membership, and we heartily wish that other similar Associations would follow their excellent example.

THE winner of our mis-spelt word competition for December is Mr. Alexander Ford, tobacconist, Old Village, Shanklin, I.W., to whom has been forwarded twenty shillingworth of Messrs. B. Muratti, Sons, & Co.'s "Special Straight Cut

Cigarettes." Mr. Ford is an old and esteemed friend of ours, and has been "pegging away" at these competitions since their inauguration, hitherto unsuccessfully, but at last perseverance—we had almost said virtue—has had its reward, and we congratulate the genial "Alec" on his success. In nearly every case the competitors were correct in the word sent in ("artificial," mis-spelt "artificial"), the only exceptions being in cases where the text pages had been invaded, and where the orthography of proper names had been assumed to be incorrect.

Women as Cigar Makers.

MISS GRACE OAKSHOTT has an able article in the *Economic Journal* on the above subject, though we could hardly accept her conclusions unreservedly.

Up to 1843, British cigars were made exclusively by men, though young girls as well as boys were employed by the journeymen to prepare the tobacco for the outside cover, to strip the leaves, and to make the bunch for the inside. In 1850 a Liverpool manufacturer, Mr. Steel, first introduced girl-apprentices to the trade, and by 1868 there were a number of women engaged in the trade in London. Not unnaturally the male workers rather objected to the innovation, fearing a diminution of their wages; however, they had the foresight to see that it was hopeless to struggle against the employment of women in an industry for which they were so well qualified, and accordingly the women's union and the men's were amalgamated. The immediate result was that women's wages went up 25 per cent., though their rate of pay is still considerably lower than the men's. Those who have made a study of trade union questions will note without surprise that 95 per cent. of the men cigar makers belong to a trade union, as against 66 per cent. of the women. Men appear at present capable of turning out more cigars per week than women, though the best women workers turn out quite as many as the best men. Miss Oakshott attributes the inferiority of the average woman to her habit of laughing and chattering at work, and says that from the girls' end of a cigar factory there is "a continual murmur, a turning of heads and gurgle of laughter, while from the men's there is no sound."

We think this is hardly just to the ladies, and cigar makers have certainly not confirmed Miss Oakshott on this point. Then the poor girls have "a weakness for getting married." As soon as a girl gets a good worker, she marries and leaves, and if she comes back she has one eye on the home, and stays away because the baby is ill or because it is washing day.

This, no doubt, is true, but nothing will cure the sex of that very natural weakness, and the question really is whether the occupation is one in which women can achieve success. It has often been observed that woman's hand, considered as a machine, is a better instrument than man's, therefore we cannot but conclude that she is specially adapted for making cigars, and if she is industrious, she can earn good wages without undue exhaustion, since the hours are light and the conditions of labour excellent.

"LA CINGARA," finest imported Mexicans.

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

Goodbody's EBLANA

HAND-MADE



A
Threepenny
Gem.

PATENT BOX

PATENT BOX

A
Perfect
Smoke.

HAND-MADE

CIGARETTE.

In boxes of Ten Smokes, beautifully got up in fancy outers.



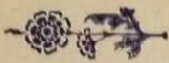
Write for particulars to the Makers,

T. P. & R. GOODBODY, Dublin, London, Liverpool, Cardiff.


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Gossip.



A NEW YEAR and a New Century, and everybody looking forward to better things, is the impression I have gathered in my peregrinations since 1901 began. There is an optimistic ring in the feeling throughout the trade, which quivers ever such a little, however, when the subject of the next Budget is introduced on the *tapis*. The Christmas trade appears to have disappointed no one: all seem to have had their share—manufacturers, dealers, and retailers; but while I have not heard of any distinct and well-founded grumbling at lack of business, neither can I report any exceptional improvements on past years. One of the things that struck me most was the change that has come over the trade of “wholesalers” with respect to the business done with licensed victuallers. From several distinct sources I hear that their cigar dealings have gone up in leaps and bounds, while the tobacco orders have been smaller and smaller. This latter state of things is attributed to the absence on service of so many Reserve men, as well as a great portion of the regular Army, but the increase in cigar sales would tend to show that, given the tobacco orders at their normal strength, trade would have been exceedingly good. In this fact the dealers are taking strong hope for the near future.

THE trade in high-class cigarettes goes on apace, both in Virginia and Turkish, and is a healthy sign of the coming of that time which we all look forward to—when a little common sense will prevail among that section of the Public and the Press which ruthlessly condemns all and every cigarette as so much “perniciousness.” There is no doubt, in my mind, that a well-made cigarette, in the blending of which expert knowledge and really good tobacco take prominent parts, is one of the most satisfactory articles that a tobacconist can stock, and it is a pleasure to see the rage for low prices, now happily on the wane, further counteracted by the excellent output of some of our chief cigarette manufactories.

THE subject of cigarettes, and the mention of the Press, brings to my mind a paragraph from a Glasgow paper, dated the 7th inst., which goes to show the utter recklessness of sub-editors in their straining after sensation. I give the item as it appears, only eliminating the poor little fellow's name:—

DEATH FROM CIGARETTE SMOKING.

A boy, 13 years of age, residing at Motherwell, died suddenly yesterday morning. Dr. Fotheringham certified death to be due to convulsions, most probably caused by indigestion, brought on by excessive eating and cigarette smoking.

Now the first glance at the paragraph heading, and the reader passes on, saying to himself, “Another death! By Jove, these cigarettes are really deadly.” Whereas, by reading down, we find that death was caused by “convulsions most probably,” &c., &c. The italics, it will be seen, are mine. Now the New Year is the greatest of all Scotch festivals, eating (or drinking) forms the greatest part of the programme in keeping up the old custom, and we know what a growing boy of 13 can do in that line; is it not more likely that the “excessive eating” had more to do with the matter than cigarette smoking. Even if both contributed to the occurrence,

why should everything be attributed to the cigarette only in the headline?

FOLLOWING up this subject of the public press, the newspaper cuttings that occasionally come my way would afford one great opportunity to philosophise if that were my way of doing things. From a Bradford paper I learn that quite recently—

Mr. and Mrs. James Barrand, of Bagley, Farsley, celebrated the fiftieth anniversary of their wedding day by a family gathering. Mr. Barrand, who is a greengrocer, has been a teetotaler and non-smoker for over sixty years.

Now Mr. Barrand may be, and I have no doubt he is, an estimable gentleman: the family gathering goes to prove a responsibility that has been manfully taken, but if it had not been given out to the world that he has been a non-smoker for over sixty years I should never have heard of him. I try to picture the firm resolve with which he consigned his favourite pipe to oblivion those sixty long years ago, and wonder at the same time what age he was when he decided to give up the fragrant weed. But that is not exactly the point I wish to bring forward. Why is this gentleman so labelled in the press “teetotaler and non-smoker?” Are either spirituous liquors or tobacco vices in themselves that the mere abstention from their use should be reckoned nearly a virtue, and trumpeted out in this way as though it added another foot to one's respectability. Doubtless Mr. Barrand abstained from the use of tobacco in order to please himself, he faithfully followed his own convictions; but if I determine for the future to eschew the succulent onion simply because I don't want to eat it, shall it be said of me on my golden wedding celebration, “He never tasted onions for forty years.” God forbid.

AGAIN, I read in the *Daily Chronicle* of January 7, that—

Mrs. Ann Smith, who died at Worcester on Saturday, had seen the light of three centuries. She was born at Pershore in a gipsy van. In June she celebrated her 109th birthday, and was “on tour” with her descendants during the summer, when there were five generations living. She was a devotee to tobacco, and not averse to alcohol.

Here we have the importation once more of the individual's personal tastes. It matters not to my contention whether the parties are smokers or anti-smokers, if the information is added in order to prove or disprove the value of tobacco as a life preserver, then it absolutely fails in its purposes, because for one instance on one side, another can generally be found on the other to equalise matters. If, on the other hand, we are informed that “she was a devotee to tobacco,” so that we may smilingly conjure up a picture in our mind of the old lady deriving pleasure from her pipe, then the picture is not a new one. A 100 years ago ladies of rank and fashion took tobacco both in the form of snuff and through elaborate pipes, Chippendale furniture was generally in evidence in the better class houses, and I believe roast beef was not unknown, but shall you or I desire that to our obituary notices, if we are unfortunate enough to get one, shall be added “he was a devotee to Chippendale furniture, and not averse to roast beef?” “Angels and ministers of Heaven defend us!” It adds a new terror to death.

Freeman's
'Darvel Bay'
(BORNEO)
CIGARS
STILL HOLD THE LEAD.



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 Telegraphic Address:
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PHILLIPS

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GUINEA

GOLD

5

CIGARETTES

10

Guaranteed Pure Virginia.
Sweet, Cool, and Fragrant.

THE
Latest and Best Line

IN

**WEIGHT
CIGARETTES**

IS THE

Brand **“52”** Brand

FINEST VIRGINIA HAND-MADE.

COHEN, WEENEN & CO.,

52, Commercial Road, LONDON.

Messrs. W. D. & H. O. WILLS, Ltd.

ANNUAL STAFF DINNER.

THIS important function of the great Bristol house was held on the 27th ult., in the beautiful hall of the Clifton Spa, which was charmingly decorated with tropical palms and brilliantly illuminated. The significance of this annual gathering is to be found in the interchange of opinions and reports from the various heads of departments, as well as in the unanimity of good feeling which exists throughout the ramifications of the firm.

Sir William Henry Wills, Bart., presided over a company numbering about 160, among those present being the Chairman's fellow directors, Sir E. P. Wills, K.C.B., Mr. George A. Wills, Mr. H. H. Wills, and Mr. W. Melville Wills. The visitors and other guests included Aldermen W. W. José and J. Inskip, Messrs. David Holt and Hillier Holt (agents in South Africa), Mr. S. D. Wills, Mr. J. Goodenough Taylor, Dr. Aubrey, Dr. Leonard, Mr. F. A. Jenkins, Mr. Frank Wills, Mr. Grahame Wills, and others. The representatives from the London house present included Messrs. W. Rennie, Harry Hancock, J. F. Gold, and W. Downing. The Bristol travelling staff included Messrs. Cahill, Bryant, Hambly, Jones, Nichols, J. R. Gummer, C. Farr, Marsh, and Furness. Among the representatives of the Bristol house at Bedminster were Messrs. E. H. Mayo Gunn (manager), H. W. Gunn (secretary), J. H. Gunn, W. M. Davies, F. Palmer, H. B. Marshall, W. Barter, and W. J. Smith, and of the export factory there were Messrs. H. Cunliffe Owen, F. J. Schwalm, Farran Lambert, and R. Earle.

The Chairman announced apologies for the absence of Sir Frederick Wills, Bart., M.P., Mr. H. O. Wills (who referred with regret to the death of Mr. T. H. Cundy), Mr. Arthur J. Wills (recruiting at Mentone), Mr. A. J. Alexander, and Mr. Edgar Bates (new collector of Customs).

The usual loyal toasts having been duly honoured,—

The Chairman gave the toast of "The Staff." In submitting this, he said, they had been happily privileged to pass through another year without material disadvantage. They had been interfered with by the Chancellor of the Exchequer, but they had managed to make the best of a bad job. Things might have been better, but they might have been worse, and they were full of hope for the new century. As one who had been connected with the firm for over half-a-century, he most heartily and gratefully acknowledged the loyal support and co-operation that the staff had always rendered them. Although his acquaintance with the details of the work were not so perfect as they were twenty-five years ago, still, his visits to the factories assured him that without the good management which they undoubtedly had, they would not be in the complete state that they were, and he felt sure that the instructions from the directors were faithfully carried out.

Mr. W. M. Davies, responding to the toast on behalf of the Bristol house, regretted the illness of Mr. Horace Gummer, whose place he was filling in the programme, and thanked the Chairman and the other directors on behalf of the staff for the many kindnesses they had received at their hands. It made a pleasure of work to be associated with the firm.

Mr. W. Rennie, in response on behalf of the London house, thanked Sir William for the kind and generous terms which he had used in proposing the toast, expressing regret for the absence of Mr. Arthur Hamilton Wills, but hoped that his health would soon recover so that he might be with them on many future occasions.

Mr. H. Cunliffe-Owen, responding for the export department, said that they were now in occupation of the new factory at Ashton Gate. The department, he continued, was born about twenty years ago. It was, he thought, the

infant of Sir William Henry Wills: it put on its swaddling clothes in Baldwin Street, was promoted to knickerbockers in Redcliffe Street, and was now wearing trousers at Ashton Gate. The members of the department were preaching the gospel of Smoke, taking for their text the beautiful words, "Father says it must be Wills's." (Loud laughter and applause.)

Mr. J. Furness, in proposing the toast, "W. D. & H. O. Wills, Ltd.," spoke of the enormous progress made by the firm in the century just closing. Although at the beginning of the century it was a fine firm, and in the middle had grown to a large one, now it was simply a colossal institution of world-wide fame. The question of profit-sharing had engaged public attention thirty years ago, but he never dreamed then that he should live to share in the profits of Messrs. W. D. & H. O. Wills. The world had seen how words could become deeds, and their firm were amongst the few others which had shown it. The directors had also, by their continual study of the comforts of their employees, shown the world what employers might do in the way of contributing to their happiness.

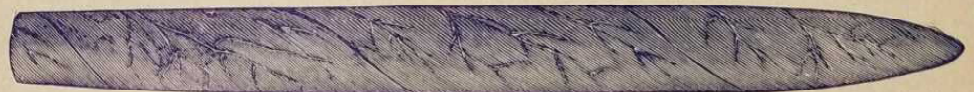
Mr. George A. Wills, in response to the toast, said he had been associated with the firm for the past twenty-six years, and during the greater portion of that time he had been connected with the management of the home factory. Great changes had occurred in that period. Redcliffe Street works and their London factory were all they could boast of. Time went on and trade increased to such an extent that it was necessary to take the Baldwin Street premises. Other changes took place, the factory at Bedminster was built, and Redcliffe Street was utilised by the export department, additions were made to it, but even these were unable to accommodate their business, and this department had to have a special factory built for it at Ashton Gate. A portion of their cigarette trade was removed to Redcliffe Street, and was now in full swing there. Under the able management of his brother, Mr. Harry Wills, the trade was going ahead so fast that they would undoubtedly have to build further on the 10 acres of ground that they had secured at Ashton Gate. He expressed his gratification in being associated with a firm which showed such marked progress, and endorsed all the remarks made by the Chairman with regard to the whole-hearted way in which the staff and workpeople carried out their duties. There was no firm in England, or, he thought, the world, that had greater reason to be proud of its workpeople than they had. It was customary on these occasions to refer to the clubs associated with the factories. The sick club has been of great value to the women and girls laid aside by illness. During the year 128 women and girls had been admitted into their convalescent home, and with only one or two exceptions they had all been able to return to their work, either cured, or much benefitted by their stay. The sewing club had a membership of over 150, and considering the interference caused by occasionally having to work overtime, the interest in the class had been well sustained. Now that a better room had been obtained for the club, it was hoped that a good many more would join and have the benefit of the social evenings promoted in connection with the movement. The dining and refreshment department was a great success, and some figures in connection with it would be interesting:—36 sacks of potatoes, 7,500 gallons of milk, 1½ tons of biscuits, 9 tons of fresh and tinned meats and hams, 1 ton 14 cwts. of tea, 12 cwts. of coffee, 12 cwts. of cocoa, 11 tons of sugar, 35 sacks of flour, 10 cwts. of jam, and 13,000 bottles of mineral waters, had been consumed in the past year. The medical officer reported that 13,970 bottles of medicine, pills, &c., had been distributed (laughter); the number of attendances at the surgery was 11,366, and the doctor had paid 1,325 visits to patients' houses. The brass band consisted of twenty members, and

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

Indian Cigars.



WRITE
FOR
PRICE LIST.



Sole Agent—

A. M. HOOPER, 1, Gresham Buildings,
E.C.



ADKIN'S "SOLDIERS OF THE QUEEN" CIGARETTES

"SOLDIERS OF THE QUEEN"
5 FOR 1^D



Manufactured by **ADKIN & SONS,**
LONDON.

was composed of capable musicians, while the fire brigade was in a most efficient state. The speaker concluded by expressing his thanks to various members of the staff, including Mr. Marshall, Mr. E. Gunn, and Mr. H. Gunn, and other heads of departments. Mr. Wills subsequently stated, amid loud applause, to the company that the firm had had the biggest increase of trade in the past year that they have ever had since they were a limited Company.

Mr. W. Melville Wills also complimented the heads and members of the various offices, and congratulated them on having nearly reached the end of another year's work. The wheels of the office machinery had worked very smoothly, perhaps owing to the "bonus grease"—a lubricant he could recommend to other employers. Referring to the sick club mentioned by the previous speaker, the club not being self-supporting, the balance was slightly on the wrong side, but this, no doubt, would soon be remedied. The savings bank, which was introduced to encourage thrift, had not come quite up to their expectations, it being used more as a money-box than an investment. Under their present bonus system, it was necessary for the recipients to put aside a certain sum every year, and he hoped that, as time went on, the employees would feel the benefit of this yearly saving. Referring to the absence of Mr. H. Gummer, he hoped this gentleman would be back from the Sunny South full of vigour in the early part of the year.

Mr. Harry Wills, in proposing "Our Colonial and Foreign Agents," testified to the loss the firm had sustained by the death of Mr. Cundy, after thirty-five years' active service. He regretted that Mr. George Atherton, agent for India, was not able to be present. He was kept away by the illness of his wife. Mr. Partridge, the son of their New Zealand agent, could not be present, though he was in this country. But Mr. Todman (New South Wales) was present, as were also Mr. David Holt and Mr. H. Holt (South Africa). After four years of waiting, the export business had been transferred to Ashton Gate, where there was a factory second to none. But its success greatly depended upon the efforts of the agents in the colonies and abroad. Messrs. Holt had maintained the reputation of the company in South Africa in a manner that merited the greatest praise.

Mr. David Holt, in responding, dwelt upon the subject of fitting education for commercial purposes, and advocated the adoption of the metric system.

Sir E. P. Wills proposed the toast of "The Press," and Mr. E. H. M. Gunn gave "The Visitors," which was replied to by Mr. Alderman José.

During the evening the Works' band, under the conductorship of Mr. George Webb, supplied a choice selection of music and the speeches were interspersed with several songs, Messrs. E. E. Jones, J. Camm, H. L. Major, and McLoughlin contributing the latter.

Snuff and Snuff-takers.

UNDER the above title a most interesting article, signed Emily Hill, appears in the current number of the *Gentleman's Magazine*. The subject is dealt with admirably, and we think our readers will appreciate the following extracts:—

Many old writers "dilate on the inexpressible luxury attendant upon a pinch of fine old snuff after dinner," and a Poet Laureate readily tolerated what he called "the most innocent of sensualities," especially if the snuff-taker were an old woman. Indeed, Southey referred to snuff as "perhaps the greatest advantage as yet of Columbus's discovery," and added: "The fine lady's snuff; the fine gentleman's; the doctor's; the schoolmaster's; but the old woman's reconciles me to it."

A clergyman of the last century, the Rev. W. King, of Mallow, burst into enthusiastic rhyme over snuff:—

Before I budge an inch
I hail Aurora with a pinch;
After three cups of morning tea
A pinch most grateful is to me;
If then by chance the post arrive,
My fingers still the deeper dive.
When gallant Nelson gains his point
I sink in deep to middle joint;
And soon as ere the work he clinches,
Oh, then I take the pinch of pinches.

For rich or poor, in peace or strife,
It smooths the rugged path of life.

And then we have traditions of military heroes like Napoleon, and peaceful ones like Whateley, the logician, who took snuff in handfuls.

Such an excessive quantity of snuff did Von Moltke consume during the march on Sedan, that the German War Office required him to pay one thaler for 1 lb. of snuff. Outside the department, it might have been imagined that the Imperial Exchequer could have sprung a few handfuls of snuff over Sedan.

Dr. Johnson did not possess, or did not trouble to use, a snuff-box, but kept a waistcoat pocketful to dip into. Frederick the Great liked it in quantities, and, seeing one of

his attendants helping himself from the royal snuff box, said, "Take it; there is not enough for two of us."

All the world is familiar with snuff-boxes, but snuff-spoons are pretty little refinements of which this generation has hardly heard. Very probably they came into use about two years after Sir George Rooke's expedition to Vigo Bay in 1702, when he captured half a ton of tobacco and snuff from the Spanish galleons, and snuff thus became a common article in England. One of the characters in a comedy published at Oxford in 1704, entitled "An Act at Oxford" by Thomas Baker, says: "But I carry sweet snuff for ladies," to which Arabella replies: "A spoon, too: that's very gallant; for to see some people run their fat fingers into a box is as nauseous as eating without a fork."

In the 'forties and 'fifties snuff-spoons were still in use on the Scottish border; they were of bone and of a size to go into the snuff-box. People fed their noses, it was said, as naturally as they carried soup to their mouth. Not only in Sweden, Norway, and Lapland, but even in Kaffirland these refinements of luxury have been found; but not being provided, probably, with a superfluity of pockets the users thrust the spoons into their hair. Those used in China are like the stoppers of cayenne bottles.

Then there were the snuff-mills, which were made of ivory, bone, or wood, with a grinder of iron, ivory, or stone. These miniature mills were about four inches high.

There was another instrument called the rasp, whence rapee, a kind of snuff, the naming coming through the French *rasper*, to rasp. The tobacco was rolled in the shape of a carrot and the end scraped with a rasp when wanted. This must have given the name to the kind of snuff called in France "carotte." This piece of rolled tobacco was sometimes steeped in wine or liqueur. The rasps were also made of ivory, or wood, or metal, but were larger than the mills, being eight or nine inches high. Some of them were very ornamental; one specimen is of carved ivory, with Susannah and the Elders, and other figures. Others of wood were inlaid with brass wire. Sometimes they were small enough to find a place in the snuff-box.

(To be continued).

The Cutting Trade is not supplied with "PICK=ME=UP" Cigarettes.

OAKES' INDIAN CIGARS

FRESH DEPARTURE for = =
= = the NEW CENTURY.

THE ONLY

Full-Sized 2d. Indian Cigar

IN THE MARKET.



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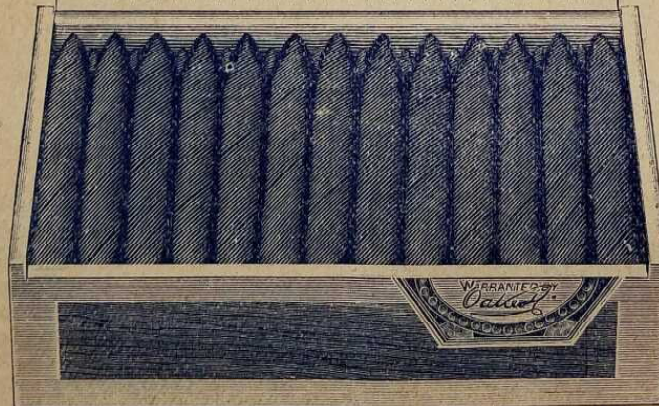
Beehives

IN 50's.

Sumatra

Beehives

IN 50's.



THE PRICE OF THIS CIGAR IS THAT WHICH IS ORDINARILY BEING CHARGED FOR A BRITISH-MADE 2d.

Full Particulars on application to the Sole Importers:

OAKES' BROS. & CO., 46, New Broad Street, E.C.

TRADE NEWS AND NOTES—continued.

THE GLASGOW TOBACCONISTS, meeting under the auspices of the U.K.T.D.A., have agreed upon a uniform scale of prices, which, however, were not communicated to the daily press, the idea being to let the public discover them when making their purchases.

The subject of SUNDAY TRADING is agitating the various bodies in the borough of Leigh, Lancs. It would appear from the reports that 194 shops were recently open for trade on the first day of the week, and among these were, of course, a fair sprinkling of tobacconists. The busybodies are attempting to turn the Town Council into a coercion gang.

The Committee of the TOBACCO TRADE BENEVOLENT ASSOCIATION granted a Christmas gift of 20s. to each of its pensioners. All connected with the trade should encourage this desirable Institution; funds are wanted to build almshouses. Mr. George Chambers, of 37, Fenchurch Street, E.C., is the Hon. Sec.

MESSRS. WILLIAM CONNALL & Co.'s report for the year on the Clyde imports of tobacco states that the year has been quite uneventful, both as to prices and the amount of business done. The market remained firm throughout, and quotations varied only fractionally when inquiries for good fillers or good medium grades became pronounced. During the greater part of the year transactions have been limited, but within the past two months a manifest improvement has taken place, and despite the large home stocks, there may be a hardening tendency as the New Year advances, as advices from the Western States show that prices have been paid for the crop now being handled—particularly in scarce medium to good qualities—which are not justified by quotations ruling here.

MESSRS. EDWARD SAMUELSON & Co., of Liverpool, in their annual circular, say—The close of the century places Liverpool in the front of the tobacco markets of this country, and we may say makes it, for size and variety of stock, the largest in the world. Contrast our present stock of 100,046 hogsheads with that of the year 1844, as recorded in "Gore's Annals of Liverpool":—"Unprecedented stock of unmanufactured tobacco in the Queen's Warehouse, viz., 15,808 casks, 1,368 bales, and 1,313 small casks and cases." Perhaps in 1944 the "Annals" may record that—"Owing to the past wise action of the Mersey Docks Board, all the tobacco in the country is now stored in their warehouses, and sold in Liverpool." The event of the year was the addition of 4d. to the duty, and, as the changes in the Government brought back the same Chancellor of the Exchequer, we may look for a recurrence of the now yearly turmoil within a couple of months' time, unless some new surprise is sprung upon the tax-paying trades to prevent anticipations of duty changes, should there be any changes, upon which subject it would waste the sweet quality of reasonableness to argue.

Imports.—Virginia leaf, 5,623; strips, 27,503. Western leaf, 4,519; strips, 18,907. The arrivals of Virginia leaf were slightly on the increase, while strips move in proportion to the increased consumption. The new bright crop came to market later than usual, and its size is computed to be considerably under that of the previous year, owing to the increased planting of cotton. The seasons were hot and dry beyond precedent, and the absence of rain gives us tobacco free from sand and moderate in length. There is much desirable tobacco among the better grades, the lower kinds show ripe colours, and the common sorts are as undesirable as they are dear. Strictly speaking, there are no semi-brights. The dark crop being later, we are now dealing with the growth of 1899, which shows some fair qualities, but the better sorts are unprofitably high-priced, and, though of greater length, they have not the texture, colour, or clearness of the new crop to come forward this year.

Western.—The import of both leaf and strips was happily on a moderate scale, though it might well have been less,

following the heavy import of the preceding year. The stock of leaf is now in a more favourable position, though strips remain at practically the same undesirable figure. The new crop is bringing high prices for regie and other purposes, and probably stemmers will be compelled to work a small quantity, so that prices on our side may be expected to rule somewhat more steady.

Deliveries.—Virginia leaf, 6,902; strips, 22,165. Western leaf, 6,806; strips, 18,857. The deliveries of both Virginia and Western leaf would indicate a decline in the consumption, but it must be remembered that for the past few years the supply of desirable leaf, especially Virginia, has been limited, and, as the import of such kinds must be small this season, the deliveries for 1901 must be still further reduced. To some extent this throws a greater demand upon strips, which show a steady increase, and it must be satisfactory to buyers that our stocks of both growths are ample enough to bring prices below those obtainable in America.

Stocks.—Virginia leaf, 13,868; strips, 43,084. Western leaf, 5,484; strips, 37,535. With a total stock of 100,046 hogsheads, against a year's delivery of 54,782 hogsheads, the immediate future seems to be amply provided for, yet it must not be forgotten that we have varied requirements demanding many varieties, some of which are in minimum and some in maximum supply. It is, therefore, misleading to divide stock by deliveries to ascertain duration of supply, for we are not dealing with a reservoir from which water could be uniformly drawn. We have in recent years called a stock of 40,000 hogsheads "huge," and spoken of an impossible stock of 60,000 hogsheads, but we cease now to consider figures, only as they mark the upward progress, and we look for continued increase owing to the growing importance of Liverpool not only as a market, but as a warehousing and distributing centre for this country and many parts of the world, the names of which will be seen in the list of exports for the past year.

Limited Companies.

ERNEST RYCROFT & Co., LTD.—This Company was registered on December 15, 1900, with a capital of £3,000, in £1 shares. Object:—To acquire the business carried on at India Buildings, Water Street, and 11, Chapel Chambers North, both in Liverpool, as ERNEST RYCROFT, and to carry on the business of tobacco, cigar and cigarette merchants, tobacco growers, &c. The first directors (to number not less than three nor more than five) are J. H. de C. Bellamy, R. Walker, R. S. S. Bellamy, H. J. Hill and E. J. Rycroft (all permanent). Registered Office: 11, Chapel Chambers North, Chapel Street, Liverpool.

RUTHERFORD TOBACCO AND CIGARETTE MANUFACTURING Co., LTD.—To acquire the business of cigarette making belonging to JOHN SMART RUTHERFORD, tobacco manufacturer, Edinburgh. Capital, £20,000, in £1 shares. First subscribers: John S. Rutherford, tobacco manufacturer, 4 and 5, Heriot Bridge, Edinburgh; James Rutherford, ditto; Edmund C. Moore, engineer, 14, Jermyn Street, London, W.; George Dickison, tobacco merchant, 66A, South Clerk Street, Edinburgh; P. M. Sleight, tobacco merchant, 29, Kirkgate, Leith; A. D. L. Laing, C.A., 62, Hanover Street, Edinburgh; and Harry H. Harley, W.S., 41, Charlotte Square, Edinburgh, each one share. The first directors are: James Rutherford, tobacco manufacturer, 4 and 5, Heriot Bridge, Edinburgh; E. J. Lusby, director, Messrs. Lusby, Ltd., 44, East Smithfield, London, E.; and John Smart Rutherford, tobacco manufacturer, 4 and 5, Heriot Bridge, Edinburgh.

YORONNE CIGARETTE Co., LTD.—Registered December 13. Capital, £3,000, in £1 shares. Object:—To take over the business of the YORONNE CIGARETTE Co.

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

B. Muratti, Sons & Co., LIMITED.



Owing to the steady increase in the demand for

'OUR CIGARETTES'

we have the pleasure to inform our Customers that arrangements have been made to extend our premises at Manchester. When the new buildings are completed we shall be in a position to give prompt attention to all esteemed orders; as during the past six months the demand has far exceeded the supply, thus causing unavoidable delay, resulting in inconvenience to our valued clients.

We take this opportunity of thanking our friends for their kind forbearance under the circumstances, soliciting a continuance of their esteemed patronage, and wishing all a very Happy and Prosperous

'NEW CENTURY.'

B. Muratti, Sons & Co., Ltd.

Registered Offices and Factory: **54, WHITWORTH STREET,
MANCHESTER.**

London Sale Rooms and Offices: **5, CREED LANE, E.C.**

Constantinople: **TOBACCO LEAF DEPOT (B. MURATTI & CIE.)**

Berlin Depot: **1 DOROTHEEN STR.**

Brussels Depot: **22, RUE DE L'HARMONIE.**

CHRISTMAS, 1900.

TRADE NEWS AND NOTES—continued.

THOMAS BRANKSTON & Co., LTD.—This Company was registered on December 6, with a capital of £20,000, in £1 shares. Object:—To acquire and carry on the business of cigar, tobacco and snuff manufacturers, carried on at 69 to 73, Carter Lane, E.C., as THOMAS BRANKSTON & Co. The first directors (to number not less than four nor more than six) are T. Brankston and W. M. Brankston. Qualification, £100. J. E. Turnbull and G. C. Hughes or other trustees for the debenture holders shall also be directors.

E. ROBINSON & SONS, LTD.—This Company was registered December 17, 1900, with a capital of £75,000, in £1 shares, to acquire the business carried on by a Company of the same name at Stockport (incorporated 1898), and to adopt an agreement of the said Company and its liquidator to carry on the business of tobacco growers, manufacturers, importers, exporters and merchants, cigar, cigarette and snuff manufacturers and merchants, pipe, pouch and match manufacturers, &c. The first subscribers are T. Webb, Park House, Cheadle Hulme; F. R. Robinson, Brookside, Cheadle, Cheshire; W. H. Robinson, Thorncliffe House, Buxton Road, Stockport; W. Isherwood, Highcroft House, Farnworth; C. H. Webb, Park House, Cheadle Hulme; J. C. Lang, 9, Crosby Street, Stockport; W. Johnston, 8, Vernon Street, Stockport. The number of directors is not to be less than three nor more than five; the first are Thomas Webb, Francis R. Robinson, William H. Robinson, and William Isherwood. Registered Office: 9, St. Peter's-gate Stockport.

Fires.

A slight fire occurred on the premises of MR. SAVAGE, tobacconist, Leith Walk, Leith, last month, when damage to the amount of £15 was caused.

A fire was discovered early in the morning of the 7th ult., on the premises of MR. CRAIK, tobacconist, Dingwall, but was overcome before any serious damage was done.

The premises occupied by MR. HENRY WEBSTER, tobacconist, &c., 98, Saltwell Road, Gateshead-on-Tyne, were completely gutted by fire on the morning of the 5th inst. During the progress of the conflagration a fireman sustained serious injuries owing to the breaking of a ladder.

A fire of a dangerous character broke out at noon, on the 8th inst., in the Bell Road, St. Leonard's Street, Bromley-by-Bow, at the wax vesta factory of MESSRS. BELL & Co. A big building, extending 150 feet in one direction and 45 feet in another, which was used as a factory and drying room, suddenly burst into flames, and was eventually practically destroyed. The firemen from the East End stations, aided by the employees of the firm, saved the rest of the big works by the aid of four hydrants.

Festive.

It is our pleasing duty to chronicle the marriage of MR. ALFRED WATSON and Miss POLLY BAKER, which took place at Smethwick Old Church in November last. Mr. Watson is well known in the Midlands and Eastern Counties as the able representative of Messrs. J. and F. Bell, Ltd., of Glasgow, while Miss Baker holds a high reputation in Birmingham as a maker of first-class cigarettes. Numerous presents and congratulatory letters from customers showed the esteem in which both the happy parties were held, while Messrs. Bell's appreciation of their representative took the useful form of a cheque. Handsome presents were also received from the friends of both bride and bridegroom, not connected with the trade.

We have to thank Mr. A. SCHOENTHAL-SHAW for his New Year's greeting, which runs as follows:—

A HAPPY AND PROSPEROUS NEW YEAR

to you and
The U. K. T. D. A.
from
A. SCHOENTHAL-SHAW.

803, Commercial Road,
London, E.

Our thanks and appreciation are also due to our numerous friends who have forwarded similar seasonable greetings, among whom we may mention Mr. Wood, of Godfrey Phillips and Sons, who seems to delight in producing a special novelty each year. This season it is, of course, the "King" of tobaccos.

At the Baptist Chapel, Long Sutton, on the 2nd inst., MR. ARTHUR BOWMAN, tobacconist, Market Deeping, was married to Miss Ada Smart, daughter of the late Mr. George Smart, of Long Sutton.

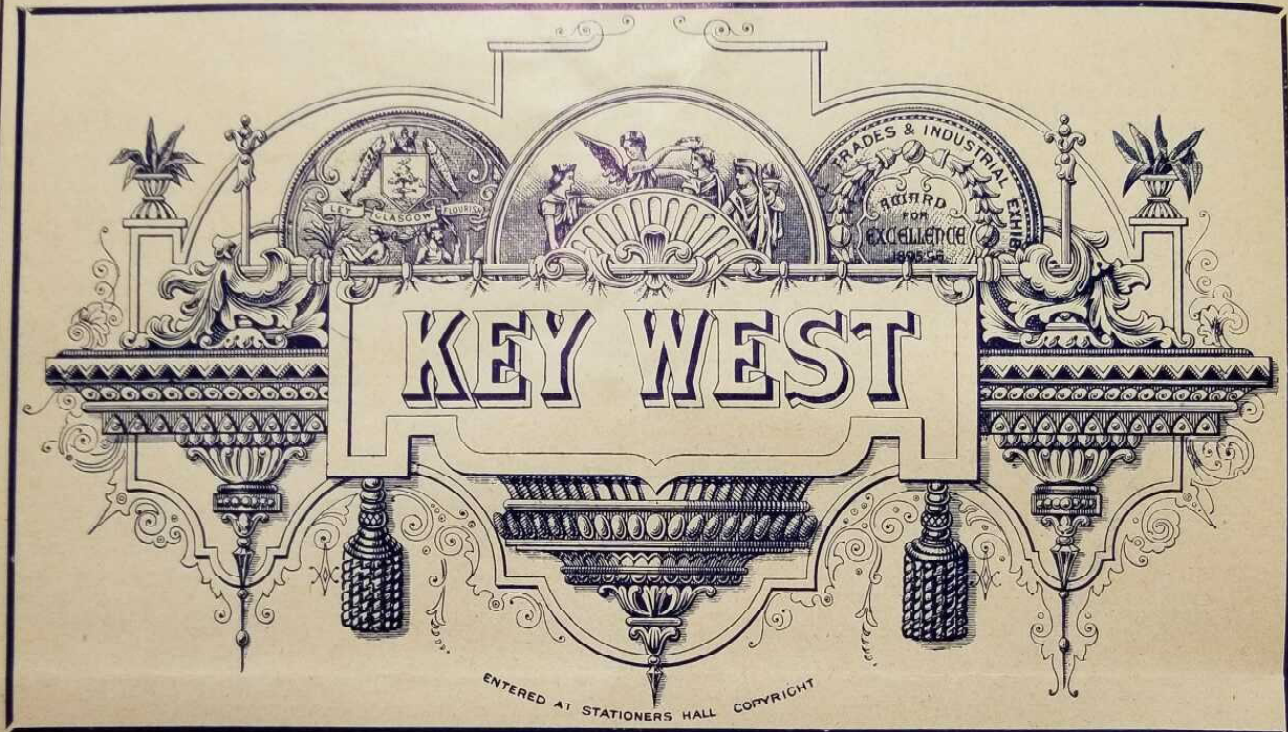
Freemasonry.

The January meeting of the "Sir Walter Raleigh" Lodge of Freemasons (2432) will be held at the Inns of Court Hotel, Holborn, W.C., on the 24th inst., when it is expected that no less than five candidates will be presented for initiation.

The Montefiore Lodge (753) of Freemasons met on the 17th ult. in the Masonic Chambers, Glasgow, for the installation of office bearers for the ensuing year. A number of gentlemen connected with the tobacco trade are associated with this Lodge, including Bro. J. Kramrisch, the R.W.M., who is manager of the cigarette department of Messrs. Stephen Mitchell & Son, Glasgow. The following are the officers for the new session: Thomas Gonin, D.M.; M. Pearman, S.M.; John Carruth, S.W.; W. Strong, G.W.; H. J. Humphreys, P.M., treasurer; E. Kramrisch, secretary; Rev. E. P. Phillips and M. Krakowski, chaplains; S. Rosensteir and Max Phillips, deacons; J. Samuel, B.B.; S. H. Dishein, I.G.P. The business before the Lodge included a motion from the chair that a letter of congratulation be sent to the newly-elected Grand Secretary of Scotland, Bro. David Reid. The motion was unanimously agreed to, Bro. Reid having had a close connection with the Lodge when it was instituted, with Bro. Ex-Bailie Simons as the first R.W.M. Bro. David Fortune, P.M., in introducing the R.W.M. Elect, said that during the past year Bro. Kramrisch had conducted the duties of R.W.M. admirably, and maintained the best traditions of the Lodge. The Installing Officer was Bro. James Taylor, G. Sub. Prov. Grand Master of the City Province, and in offering his congratulations to the R.W.M. and Brethren, expressed the hope that the same success which had attended the Lodge during the year just closed would continue in the year they had entered upon. Bro. Kramrisch, in his inaugural address, returned the brethren of the Lodge his heartfelt thanks for their renewed confidence in again electing him R.W.M. He would in the future do, as in the past, his best in the interests of the Lodge. The success of the past year had been secured by the assistance of the Office-Bearer and other brethren, and he hoped that the brethren would continue that support which has so much contributed to the success of the year. A vote of thanks to Bro. Taylor, as Installing Officer, was cordially responded to. The brethren, on the invitation of the R.W.M., afterwards adjourned for refreshments, when a pleasant hour was spent in song and sentiment.

Increase your sales and profits by stocking "PICK-ME-UP" Cigarettes.

CAUTION.



It having come to the knowledge of

Messrs. R. I. DEXTER, of Nottingham,

(the Sole Proprietors of the above Cigar Box label) that **COLOURABLE IMITATIONS** of the same are being used,

Notice is hereby Given that legal proceedings will be instituted without further notice against any person or persons selling or offering for sale any Cigars not of the manufacture of the said Messrs. R. I. DEXTER bearing any colourable or other imitation of the above label.

Any information as to the infringement of the above or any of the Trade Marks, Brands, or Labels of Messrs. R. I. DEXTER (which will be treated confidentially) should be forwarded to—

MESSRS. J. E. EVANS-JACKSON & CO.,

Patent Agents, BRISTOL HOUSE, HOLBORN VIADUCT, LONDON, E.C.

TRADE NEWS AND NOTES—continued.

Foreign.

THE SUMATRA CROP.—The reports regarding the quality of the next crop of Sumatra tobacco continue favourable. In Serdang the quality will be better than that of the past year, and in the Langkat fine even very fine tobacco may be expected, and the official reports confirmed the fact that the quality turns out at satisfaction. The quantity is smaller than in the preceding year. Some companies had a crop of only 9, 8 and 7 piculs per field. Shipping will commence about the middle of the current month.

FRENCH MATCHES.—For some time the French public has worried the Home Office about the disgraceful inadequacy of the matches put on sale, for which the Government has a monopoly. The sale latterly has decreased enormously—in fact, as the matches would not strike, the public refused to buy them. Paris is now promised new wax matches after the English pattern.

CINGALESE TOBACCO.—During the year, says *Commerce*, in an article on the trade of Ceylon, earnest efforts were made to improve the tobacco crop of the island, and large quantities of seed were imported from Cuba, the United States, and Italy. There is every reason to suppose that Ceylon can grow tobacco of an excellent quality; but, as at present cured, it runs the produce of the fish-curer very closely for "fragrance."

CHINESE MATCH-BOX LABELS.—Mr. J. C. Halcombe, writing about the artistic colour prints which are used in China and Japan as labels on match boxes, says:—One gentleman, who made a trip round the world, made a splendid collection of these match-labels of all kinds and sizes. He had written a little history beneath each specimen—the day he had found it, where found, under what circumstances, and in some cases to what the design alluded—so that altogether they formed an interesting and remarkably artistic volume. He was very enthusiastic about it, and was quite charmed with the magnificent assortment he had gathered in various parts of Japan, especially in Osaka, where the best can be got; and in China, chiefly in Hong Kong. One or two somewhat rare specimens came from Chifu and Fuchau. Another gentleman, a German Consul, declared that match-label collecting was more interesting and far more exciting than the collecting of postage stamps. He has a large scrap album filled with match-labels, each carefully pasted in, with a short inscription below. He could show thousands to my hundreds. It is a wonder that match-label collecting has not become more popular among globe-trotters. I have known a resident in the "Celestial Empire" to make a trip across to the "Land of the Rising Sun" for the express purpose of procuring a few old or rare or exceptionally attractive specimens. To hear him relate where and how he found them, in all manner of unlikely and inaccessible places, was really very amusing. I myself have spent many a very pleasant afternoon and evening label hunting in various parts of Hong Kong. The box of matches usually costs three cash (forty cash to a penny), but the European collector is always let in for more than three times that amount, the wily Chinese easily distinguishing between the consumer, who really requires the matches, and the collector who buys the matches only for the sake of the picture. Indeed, an enterprising match seller in Hong Kong has placed a notice in his window reading as follows:—"Klectors can bie numba one match piktur this side. Come look see." The designs generally represent some incident in Chinese or Japanese history or legend.

JAPANESE TOBACCO.—Kagoshima Prefecture, which is situated in the extreme south of Kinshu, is famed throughout Japan for the quantity and variety of tobacco produced; in

fact, the bulk of the tobacco consumed in Japan comes from this district. About 20 different species flourish, the best known being "kokubu," which takes its name from the district of Kokubu, a low-lying sandy tract of land in the south of Osumi, which is remarkably suited for its growth. About 15,000 acres are devoted to the cultivation of tobacco, and upwards of 4,000,000 lbs. are produced annually. The total value averages £30,000 annually. Only one or two of the species are suitable for foreign consumption, and the quantity exported is practically negligible. In some districts where the tobacco seed is sown early it is necessary to protect the beds from frost by a roofing of straw about a yard high until the shoots are big enough to be transplanted. The transplanting is generally done in April, but the necessity for protecting the shoots can be avoided in this district by sowing and transplanting about two months later. Most of the tobacco is picked in August and September.

DELI.—A remarkable scheme has been forthcoming from Amsterdam, in which the danger is pointed out of making Deli entirely dependent upon the tobacco cultivation. Already the cultivation of tobacco is introduced and gradually extended. However, this is not sufficient, as the value of the coffee will in future not be in proportion with that of the tobacco. For this reason the author advises the introduction of the sugar cultivation. Seven-eighths of the old tobacco grounds consist of the Lalang fields, which is nearly the whole of Deli, Langkat, and Serdang; the langang gives little for the improvement of the soil, and considering the heavy dunging the sugar wants the soil would be benefited by it and better fitted for the cultivation of the head produce tobacco afterwards.

BULGARIAN TOBACCO LOAN.—In connection with the negotiations proceeding with a view to the raising of a new loan for the Bulgarian Government, a correspondent of the *Financier* states that a Paris Syndicate, headed by the Banque de Paris, is investigating the question of establishing a Bulgarian tobacco monopoly in place of the existing "banderolle" system. It is proposed to form a regie company to work the monopoly after the pattern of the Turkish and Portuguese companies, with a small paid-up capital, and the scheme provides that the syndicate financing the monopoly shall take up a loan of 100,000,000f., at 5 per cent. The financial group will be formed almost exclusively of French institutions, and the loan will be reserved for the Paris market. In the event of the Bulgarian Government agreeing to the proposal, the proceeds of the loan will enable the Government to redeem previous advances, and at the same time have money in hand.

Obituary.

MR. DANIEL MACKINLAY, formerly a tobacconist at Rothesay, on December 31, 1900, aged 57.

MR. FREDERICK WILLIAM TITTERTON, aged 36. The deceased was assistant cashier to Messrs. Cope Brothers, Ltd., of Liverpool, and met his death by falling overboard from a steamer travelling between that city and Belfast last month.

MR. GEORGE FIRTH, tobacconist, Tithebarn Street, Dewsbury, aged 58. The deceased gentleman met his death by being thrown out of a trap in which he was driving with a friend on the 12th ult. Both occupants were rendered unconscious, but the deceased did not recover, and died within an hour. A coroner's jury returned a verdict of "accidental death."

MR. JOHN MUIR, tobacconist, of Renfield Street, Glasgow, on the 18th ult., aged 56.

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- Fruit & Honey
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- Tab
- Lucky Stars
- Virginia
- Rose Blush
- Corkers
- Alpine Belle.

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TRADE NEWS AND NOTES—continued.

MR. SIMEON JENKINSON, tobacconist, of 59, Woolshops, Halifax, on the 13th ult., aged 62.

MR. WILLIAM J. PARR, tobacconist, 70, Prince of Wales Road, Norwich, on the 8th inst. Mr. Parr was a well-known local musician in the town of his adoption, and held the positions of Trumpet-Major of the Loyal Suffolk Hussars, and had been Bandmaster of the 4th Battalion Norfolk Regiment.

Law.

JACOBS v. MORRIS AND MORRIS.—BILL DISPUTE.

—Mr. Justice Farwell had before him last month the case of *Jacobs v. Morris and Morris*. The plaintiff was a tobacco merchant of Melbourne, trading as *Jacobs, Hart & Co.*, and the defendants were London tobacco and cigar merchants. The plaintiff asked for an injunction to restrain defendants from negotiating, dealing, or parting with six drafts or bills of exchange for £5,000, and that they should be delivered up for cancellation. The defendants counterclaimed for the amount due on the bills and interest, and alternatively asked for relief against Leslie R. Jacobs, who, for some years, was the London agent of *Jacobs, Hart & Co.* Sir Edward Clarke, Q.C., Mr. Upjohn, Q.C., and Mr. C. J. Edwards appeared for the plaintiff, and Mr. Lawson Walton, Q.C., Mr. Butcher, Q.C., and Mr. A. L. Morris for the defendants. Counsel for plaintiff stated that it was not suggested that the bills were signed by Leslie R. Jacobs himself; but it was said they were signed by Leslie R. Jacobs as the duly authorised agent of the plaintiff. This the plaintiff denied, and alleged that the defendants were perfectly well aware that the acceptances were given for Leslie Jacobs's own purposes, and were wholly foreign from any agency he held for Louis Jacobs. The facts, said Mr. Upjohn, were that prior to November, 1898, Morris and Morris were desirous of forming their business into a limited liability company, with a view of getting more capital. Leslie Jacobs agreed to assist, and guaranteed that he would obtain a subscription for 20,000 preferred shares, in default of which he would pay £1,000 as liquidated damages. Leslie Jacobs was to get a percentage commission on the ordinary shares. Early in 1899, Morris and Morris determined not to proceed with the formation of the company, and the agreement with Jacobs proved abortive; but, as Jacobs had been at some pains in inducing persons to find capital, and had come under some liability, he issued a writ claiming damages. A Mr. Cohen had bound himself to take £15,000 of shares, and Leslie Jacobs was liable to him. In May, 1899, there was talk of compromising the action, as Leslie Jacobs was in some financial embarrassment, owing to the failure of a tobacco merchant's firm in South Africa. The plaintiff's case was that the action was compromised on the terms that Morris and Morris paid Leslie Jacobs £1,000 in cash, and lent him £5,000 for his own purposes. The £1,000 was paid to Mr. Cohen in satisfaction of his claim against Leslie Jacobs; the £5,000 was the subject of the action, and it was to be repaid to Morris and Morris. Various suggestions were made as to how the money was to be secured, but ultimately it was arranged that the advances were to be secured by bills. Four thousand pounds was to be lent in cash against acceptances given by Leslie Jacobs in the name of *Jacobs, Hart & Co.*, and, for the remaining £1,000, Morris and Morris were to sell, or pretend to sell, to Leslie Jacobs, as agent of the Melbourne firm, 100,000 cigars for £1,070. By that means Leslie Jacobs would have the warrants for the cigars, and could raise money on them. If he could not sell them, there was an undertaking written by Morris and Morris on the invoice that they would supply other cigars in lieu of those mentioned. Leslie Jacobs agreed to the action against Morris and Morris being settled, on the footing that judgment should be, by consent, for the plaintiff for £1,000, without costs. Defendants alleged that that was the whole

of the agreement, but the plaintiff contended that it was only one of the terms of the compromise, and that the loan of £5,000 was another term. The acceptances were drawn and accepted by Leslie Jacobs, "per pro *Jacobs, Hart & Co.*" The defendants would say that their cheques were paid into the account of *Jacobs, Hart & Co.*, and that the firm got the credit of them; but the plaintiff would be called to prove that he got no benefit from them. The full amount was used by Leslie Jacobs for his own purposes. After trying for some time to raise money on the dock warrants, Leslie Jacobs went to Arthur Morris, and it was arranged that the defendant firm should repurchase the cigars at a rebate of 10 per cent. Counsel would maintain that the powers of Leslie Jacobs were confined to the purchase of cigars, tobacco, &c., and that in no case was he given power to purchase on credit. The system adopted was that, as soon as he made a purchase on behalf of *Jacobs, Hart & Co.*, the shipping documents were taken to the London branch of an Australian bank, and credit was obtained sufficient to enable Leslie Jacobs to pay the amount of the invoice. In no case was Leslie Jacobs required to be out of pocket for the purpose of the agency. Defendants denied being actually acquainted with the contents of the power of attorney given by the plaintiff to Leslie Jacobs, but counsel would endeavour to prove by the witnesses that Mr. Arthur Morris would know the contents. His Lordship remarked that if counsel proved the statements he had made in opening, it would be a case of fraudulent conspiracy. Mr. Walton said that Sir Edward Clarke formally withdrew the charge of fraudulent conspiracy when the case was before Mr. Justice Kekewich on motion. Mr. L. P. Jacobs, the plaintiff, was called, and substantially bore out counsel's opening. Cross-examined by Mr. Walton witness said his brother's only banking account was in the name of *Jacobs, Hart & Co.* No statement of account had been received from Leslie Jacobs for twelve or eighteen months. Leslie Jacobs's practice was to go to witness's bank in London and get advances on shipping documents. Leslie Jacobs wrote that he was short of money owing to heavy losses. At the beginning of January, witness heard the news that his two brothers, who traded as tobacco merchants in South Africa, had stopped payment. He made inquiries from Leslie Jacobs as to whether any of the liabilities were in his (witness's) name, and Leslie Jacobs replied, "You will not be affected in any way, as I am paying off the matter myself, as I have made a good deal of money from Morris & Morris." Witness answered that he was not satisfied, and that he was forced to the conclusion that Leslie Jacobs had used the name of *Jacobs, Hart & Co.*, wrongfully. Mr. Leslie R. Jacobs was next examined, and said that in this transaction *Jacobs, Hart & Co.* had no concern at all. It was his own private affair. Cross-examined by Mr. Lawson Walton: Wherever orders were placed in the name of *Jacobs, Hart & Co.*, and wherever payments were made out of the account of *Jacobs, Hart & Co.*, you were using their trade credit for your own purposes?—In that instance, yes. After other evidence, the hearing was adjourned till the 12th, when for the defence evidence was given by Mr. William Morris, who said there was never any suggestion in the settlement of the former action brought by Mr. Leslie Jacobs against Messrs. Morris & Morris for damages for breach of agreement in not having floated their business into a company, that the latter should make Mr. Leslie Jacobs a loan of £5,000. On the conclusion of the evidence, his Lordship said the charge of conspiracy to defraud had failed, and the only question which remained was one of law as to whether the defendants were entitled to recover. Mr. Butcher argued that Mr. Leslie Jacobs had power, under the plaintiff's power of attorney, to borrow for the firm of *Jacobs, Hart & Co.*, and that, if he had no such power, the plaintiff would still be liable, as the cheques had been paid into the account of *Jacobs, Hart & Co.*, at the London and Westminster Bank, and the plaintiff had the benefit of them. If it was

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TRADE NEWS AND NOTES—continued.

necessary for Leslie Jacobs to borrow at all—and this was admitted by the plaintiff—the precise moment in which the borrowing was to be effected did not alter the defendants' right to recover, they having lent *bona fide*. Mr. Justice Farwell, in the course of his judgment, said that Morris & Morris knew that Leslie Jacobs was not entitled to borrow money under his power of attorney, and they lent money therefore to him, and not to Jacobs, Hart & Co. It was not sufficient to show that they had paid money into Jacobs, Hart & Co.'s account, upon which Leslie Jacobs had power to draw. The result was that, as to the defendants' action on the bills, the claim failed. He found as a fact that none of the money was applied to Louis Jacobs's account, and, under the circumstances, he should decline to order an account to be taken. He thought, however, the plaintiff ought not to have preferred a charge of fraud, and, so far as that was concerned, he would have to pay the costs. On the main issue judgment was given for the plaintiff, and the bills were ordered to be delivered up.

BRIDGE & SONS v. DALLAS.—At the Bury County Court, before his Honour Judge Bradbury, JAMES BRIDGE & SONS, cigar merchants, 40 and 42, Rock Street, Bury, claimed £2 os. 6d. balance of an account from A. DALLAS, butcher, Bretherton, near Croston. Mr. T. R. Bertwistle appeared for the plaintiffs, and Mr. J. C. Milton (of Croston) for the defendant. Mr. Milton raised an objection to the jurisdiction of the Court, which his Honour over-ruled. Mr. Bertwistle said that a man of the name of Swift had a parcel sent to him in February, 1898. All trace of the parcel was lost, but they ultimately found out that the parcel remained unopened at the Railway Inn, Bretherton, and the plaintiffs entered into a contract with Dallas, the tenant of that house, that he should buy, and he actually did buy, a portion of the cigars, and that he should take the rest and pay for them when he came to sell them. The defendant had sold the cigars to the incoming tenant of the house. Henry Ashton, traveller for the plaintiffs, spoke to seeing the defendant Dallas with respect to the cigars, and the latter bought a portion of the cigars, and the remainder were left for him to pay when used. Joseph Fielding, the tenant of the Railway Inn, Croston, produced an inventory of the stock purchased by him from the defendant, which included six boxes of a certain brand of cigars. Mr. Bridge said the brand of cigars was a registered one, and no one else had the brand besides his firm. The defendant said he was recently tenant of the Railway Tavern. When he took possession of the house he found a bundle of cigars there. He had not sold the cigars to Fielding. He told his valuer not to value them. His Honour: The money has been paid; you have got the money for them, you have been paid for them. You have got the money in your pocket, and don't want to pay for them.—His Honour gave judgment for the plaintiffs for the amount claimed, with costs.

MAFFUNIADES v. BOGUSLAVSKY & Co.—This case was heard in the Lord Mayor's Court last month, before the Common Serjeant and a jury. The plaintiff, who is a cigarette paper manufacturer, sued the defendant, who carries on business as a cigarette maker at 83, Piccadilly, to recover the sum of £12 12s. 11d. for goods supplied. A counter-claim was raised by the defendant, but this was admitted, with the exception of £2, which plaintiff alleged had been allowed off the account by the defendant. Plaintiff's case was that the defendant had ordered from him one million cigarette papers, to be delivered according to sample, with the words "The Turf" printed upon them. After delivery, and upon the plaintiff requesting payment, the defendant raised various objections to the papers respecting the printing and size supplied, and that they were short as regards number. During the period that business was going on between the two firms, the plaintiff received an order for cigarette boxes, but not being a maker of these, he obtained

them from the defendant at a price agreed upon. Plaintiff's customer, however, refused to accept delivery of these without a reduction in price, as they were not according to sample, and the sum of £2 was thereupon claimed and assented to by the defendant, reducing the price to be paid from £9 to £7. Defendant now demurred to this, and counter-claimed £9. The jury, after examining the sample of cigarette paper with packages admitted to be fairly representative of the bulk, arrived at the decision that they were the same, and a verdict was entered for the plaintiff on his claim of £12 12s. 11d., and also on the counter-claim.

ELKAN, KAHN, & POSENER v. THE LONDON COUNTY COUNCIL.—STRAND IMPROVEMENT CLAIM.—Mr. John Troutbeck, High Bailiff for Westminster, and a special jury, heard this case last month; it being a claim for compensation under the Land Clauses Act for the compulsory acquisition of the lease of the premises, 341, Strand, in connection with the Strand Improvement Scheme. Mr. M'Call, Q.C., and Mr. Frank Dodd appeared for the plaintiffs; and Mr. Dickens, Q.C., and Mr. Edward Morten were for the London County Council. Mr. M'Call, in opening the claimants' case, said, his clients were three gentlemen occupying a prominent position in the tobacco trade, being large importers of cigars and tobacco. Mr. Posener was a gentleman who had introduced into this country the manufacture of a particular kind of pipe, and did a very large business indeed. In 1898, Mr. White, the freeholder of the premises in question, who carried on the business of a jeweller next door, granted to a Mr. Douglas Elkan a lease for 21 years, the rent for the first five years being £420 per annum, and £400 for the remainder of the term, Mr. Elkan paying a premium of £120. Having other business attractions, Mr. Elkan carried on this business in a very perfunctory manner, and eventually found himself within measurable distance of bankruptcy. In June, 1899, the sheriff went in possession, and a receiving order was made against Mr. Elkan, the official receiver being appointed trustee. There was a penalty clause in the lease, by which the shop was to be kept lighted between certain hours, and when the bankruptcy proceedings were taken, this covenant was broken. In September, 1899, the trustee was in this position: Practically the only realisable asset was this lease, and the present claimants were creditors for a very considerable sum. The official receiver rid himself of his very difficult position by having a Mr. Pulbrook appointed as trustee, and he, acting on the advice of the Bankruptcy Court, determined to sell the lease. The best sum he could get for it was the very inadequate amount of £660, which the claimants gave for it. The approval of the Court having been obtained, they entered into a verbal agreement with Messrs. Bewlay & Co. (Limited), a well-known firm of tobacconists, to let the premises to them at a rent of £420 per annum. This rent they had paid weekly down to a few days since, when the London County Council took over the premises. The question the jury had to decide was, what was the claimants' interest in the premises. Mr. W. H. S. Gilbert, a surveyor, of 70, Queen Street, Cheapside, said, he considered the premises were worth £874 per annum. The profit rental would work out at £4,461, and he valued the fixtures at £372. Mr. Dickens: What a splendid bargain the present claimants must have made, according to your showing. Did you know that Bewlays were treating to purchase for £1,000 what you say is worth nearly £5,000?—No. Have you been down the basement?—Yes. And you are still alive?—Yes (laughter). Mr. Henry Chapman, surveyor, of Southampton Street, Strand, corroborated as to the value. Mr. Dickens said, the fact of the matter was, the claimants ought to have paid the trustee in bankruptcy £4,500 instead of £660. At this juncture it was agreed that £160 should be paid for the fixtures. The claimants' case having closed, Mr. Dickens contended that the claim was a preposterous one, and that a verdict for £500 would well recoup the claimants. In reply to the

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TRADE NEWS AND NOTES—*continued.*

High Bailiff, Mr. Dickens said, that Mr. Elkan, the claimant, was really Mr. Bewlay. Mr. Alex. Stenning, of Cannon Street, Mr. Furber, of Warwick Court, Gray's Inn, and Mr. Green, of Chancery Lane, all agreed that the full rental value of the premises was £420 per annum. Mr. Dickens, in his address to the jury, characterised the case as a gamble in compensation, and submitted that the claimants ought not to receive a penny more than the £660 they paid for the lease. Mr. McCall having replied, the High Bailiff summed up, and the jury awarded the claimants £1,160, including the amount agreed upon for the fixtures. Mr. Morten said, that inasmuch as the jury had awarded the exact sum which the London County Council offered the claimants before the case came into court, he asked the High Bailiff to mulct them in half the Court costs. After considerable legal argument the application was granted.

NELSON v. MUNN.—A CARDIFF TOBACCONIST'S LIBEL ACTION.—In the Queen's Bench Division of the High Court of Justice, London (before the Lord Chief Justice and a special jury), an action to recover damages for the publication of an alleged false and malicious libel was brought by EDWARD NELSON, a tobacconist and insurance agent of St. Mary Street, and Queen Street, Cardiff, the defendant being JAMES MUNN, also an insurance agent, of Bute Street, Cardiff. Both parties, it appeared, represented the Star Life Insurance Society. The libels complained of were said to be contained in two letters written by the defendant in April, 1897, to the directors, secretary, and accountant of the Star Society, in which certain allegations were made against the plaintiff intended to injure him in the estimation of his employers, and to prevent his obtaining promotion. In the first letter the defendant, who was agent for the society for South Wales, complained that the plaintiff had interfered with defendant's business very much, annoyed his agents, and spoiled business which defendant would otherwise get. Defendant accused the plaintiff of challenging one of his agents—an old man named Russell—to fight, and said that, according to the statement of a Mr. Roe, the plaintiff's conduct at Newport was "most vile." In conclusion, defendant said that plaintiff "upset business generally," and expressed an opinion that "the time will come when the authorities will regret giving him so much licence. For further particulars," concluded the defendant, "apply to W. Mackenzie, Esq., Chief Constable of Cardiff." In the second libel complained of the defendant wrote to the same officials of the society as follows:—"On March 27th a Cardiff rate collector stated that the tenant of 40 and 42, Castle Arcade" (the plaintiff), had "given a good deal of trouble, appealing against his assessment, using the premises as sleeping places though they were let as lock-up shops." His name was E. Nelson, and he appeared to be "a single man of seafaring appearance, rather small-sized, shaven face, moustache, and heavy eyebrows, seldom to be found on the premises, the excuse being that he was in London or elsewhere." The same collector mentioned the name of Miss — as being at the said shops, and said in effect her notions of morality were unorthodox. They were compelled by the Health Committee to discontinue the sleeping arrangements. These words, the plaintiff alleged, meant that he (the plaintiff) was a person of notoriously bad character, well known to the police, that his conduct had been most vile, that he had been guilty of the grossest bad faith, that he was disreputable and dishonest, that he had been guilty of immorality, that he neglected the duties of his office and of his businesses, that he was unfit for promotion, and ought not to be trusted or employed by any respectable persons. The plaintiff said he had by these libels been injured in his character, credit, and reputation, and he claimed £1,000 damages. The defendant in his pleadings admitted that he wrote and published the words complained of, but he denied that they were written with the alleged intent, or that they were capable of bearing any

of the meanings alleged by the plaintiff. He, however, admitted that the words were libellous, and that they referred to plaintiff. He paid £5 into Court as sufficient to satisfy plaintiff's claim, and pleaded in mitigation of damages a withdrawal and apology. Defendant also pleaded privilege. Mr. Francis Williams, Q.C., and Mr. Hugh Fraser appeared for the plaintiff (instructed by Messrs. Cousins, Botsford & Phoenix, solicitors, Cardiff), and Mr. Kemp, Q.C., and Mr. A. J. David for the defendant (instructed by Messrs. George David & Evans, solicitors, Cardiff). Mr. B. Williams, Q.C., in opening the plaintiff's case, read correspondence which he contended showed that defendant was actuated by malice. The plaintiff was not satisfied with the apology offered by the defendant, and insisted upon an apology also to the young lady whose name defendant had tried to "drag in the mud," and threatened in the interest of the ratepayers to take such steps as would compel defendant to retire from the Town Council of Cardiff, unless he retired of his own accord, as he (plaintiff) as a ratepayer had come to the conclusion that defendant was not fit to sit on the Borough Council. He said plaintiff never received the full withdrawal and apology in the form he desired it to take, and therefore was entitled to bring his action. He had been deprived of the appointment which he sought to obtain from the society for over 12 months, and for a long time he had no idea that he had been libelled, and it was not till a late period that it came to his knowledge that the first libel given in the pleadings, in which he was accused of being a vile man and not worthy to be trusted, came to his knowledge. The learned counsel submitted that plaintiff was entitled to substantial damages. The plaintiff then went into the witness-box, and gave detailed evidence in support of counsel's opening. He said that when defendant denied knowing anything about the libel, he said to defendant, "You're a magnificent liar" (laughter). Mr. Kemp did not call any witnesses, but addressed the jury in mitigation of damages, contending that if there was any malice in the case it was shown by the plaintiff, who sought to drive the defendant out of the Town Council, and threatened to destroy his character to his fellow-worshippers at his chapel. His Lordship, in summing up, told the jury that all they had to decide really was the amount of damages. The words complained of were clearly a serious libel. It was suggested that the malice was on the side of plaintiff, but he thought the jury would come to the conclusion that it was the other way about. A jurymen having inquired whether the plaintiff had been employed on salary or commission, the plaintiff replied that his employment was on commission. The jury then, without leaving the box, found for plaintiff, damages £250, for which judgment was given with costs.

Police.

"CHRISTMAS DRAWS."

At the Greenwich Police Court, on December 26, HENRY LOWE, tobacconist, Church Street, Greenwich, was summoned for employing Arthur Turvey to sell lottery tickets, and ARTHUR TURVEY, Church Street, was summoned for selling two lottery tickets on December 14. It was stated by Detective-Inspector Felton that the lottery was for cigars, &c., and the defendant Lowe gave a cigar with each ticket. Lowe now stated that he had stopped the lottery when he found it was illegal, and had refunded the money paid for tickets. Mr. d'Eyncourt fined Lowe £5 and 2s. costs, and Turvey 5s. and 2s. costs.

At Bromley Police Court, on December 31, JOHN SHAW, a tobacconist, was fined £1 and costs for holding a Christmas Draw, "thereby rendering himself liable to be convicted as a rogue and a vagabond." Defendant, a

"PICK-ME-UP" Cigarettes are in everyone's mouth.

TRADE NEWS AND NOTES—continued.

member of the West Kent Yeomanry, objected to be so classed, but was assured the term was purely a legal one.

DID NOT KNOW THEY WERE CIGARS.—At the Thames Police Court, on December 13, JOHN ALOYSIUS SMYTH, 30, a bicycle maker, was charged, before Mr. Cluer, with stealing 475 cigars, valued at £3 10s., the property of WILLIAM HOLTIMAR, a traveller, residing at Blackheath. About 4 o'clock, on the 11th ult., the prosecutor was in the Stainsby Tavern, East India Road, and had samples of cigars with him, and after a time he missed them. Inquiries were made, and it was found that Mrs. Rosa Smith, wife of a lighterman, while talking to her father outside the house, saw the prisoner take up the parcel and run off with it. The matter was placed in the hands of Detective-Sergeants J. Moore and Walter, K Division. They went to 86, Augusta Street, Poplar, where they arrested the prisoner. In answer to the charge he said, "What are you taking me down for?" Sergeant Moore told him, and he then said, "I am innocent. I have not been in the 'Stainsby' to-day." On Smyth being told that he was going to be put up for identification, he said, "I may as well tell the truth now. I took the parcel, but did not know it contained cigars. I was the worse for drink, or should not have done it. I sold some of the cigars to a man in the street for 12s. The others I gave away, but I don't know to whom. Some of them, I think, I left at Burdett Road railway station." The prisoner's mother afterwards handed to the witness two small boxes of cigars, and the accused when told that said, "I did not know I took them home." No cigars were found at the railway station. It was a fact that the prisoner had been drinking. Mr. Cluer sentenced prisoner to one month's imprisonment in the second division.

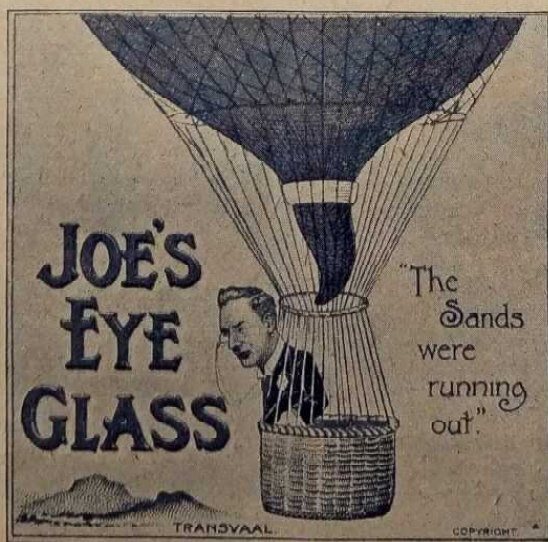
ACQUITTED.—THOMAS MORTON, a well-dressed young man, of 33, Mount Pleasant Lane, Upper Clapton, who was charged with attempting to obtain, by a forged order, 400

cigars, valued at £9 10s., from MESSRS. SALMON & GLUCKSTEIN, LTD., appeared at the City of London Sessions on December 20, having been committed for trial from the Clerkenwell Police Court. Mr. J. P. Grain prosecuted, and Mr. Johnson defended. It appeared at the first hearing that Morton called at the prosecutors' warehouse, 41, Clerkenwell Road, and presented an order for 400 "J. S. Murias Senadores," purporting to come from Mr. Trigg, the manager of the Barbican branch shop. The cigars were packed up for the prisoner, who gave a receipt for them. The warehouseman did not believe the order was signed by Mr. Trigg, and subsequent inquiry confirmed this belief. Morton was taken to the Barbican shop and confronted with Mr. Trigg. He then said that that Mr. Trigg was not the person who gave the order, but that a person calling himself Mr. Trigg gave him the order in the "Brown Bear," and directed him to take it to the prosecutors' warehouse. This person, however, could not be found, and Morton was given into custody. The prisoner had expressed a wish that the case should be cleared up. He protested his innocence, and showed no reluctance to go with the prosecutors' representatives from the Clerkenwell warehouse to the Barbican shop, and also to the "Brown Bear," with the object of finding the person from whom he said he received the order. After the evidence had been repeated at the sessions, the prisoner was acquitted.

FALSE DESCRIPTION.—WILLIAM SPENCE, of 43, Gordon Lane, appeared at the City of Manchester Police Court, on the 19th ult., to answer a summons under the Merchandise Marks Act for selling tobacco under a false description. The case was brought by MESSRS. GALLAHER, LTD., tobacco manufacturers, of Belfast, for whom Mr. Linskey, Liverpool, appeared. The defendant pleaded guilty, and said he was not aware of the enormity of the offence. He was fined 40s. and £4 costs.

THE SEASON'S SUCCESS.

PURE
VIRGINIA
WHIFFS.



3^d.
Per Packet
of 10.

Comic
War Cartoon
in each
Packet.

Show
a Good Profit
to Retailer.

TO BE OBTAINED FROM ALL WHOLESALE HOUSES.

TRADE NEWS AND NOTES—continued.

SERIOUS CHARGES AGAINST TRAVELLERS.

At Worship Street Police Court, on December 13, THOMAS CALCUTT, 40, traveller, of Addiscombe Road, Croydon, was charged with fraudulently embezzling divers sums of money received by him for his employer, HENRY THEOBALD, trading as Woodhead & Co. The prosecutor is a tobacco manufacturer, of High Street, Shoreditch, and evidence was given that the prisoner had been paid by customers small sums for goods delivered, and the total amount was said to be over £12, for which he had not accounted. The prisoner made no defence and pleaded guilty. He was sentenced to six weeks' imprisonment in the second class.

At the Birmingham Assizes, held last month, FREDERICK WRIGHT, aged 35, cigar merchant, of Bristol, was indicted for embezzling money from SIDNEY PULLINGER, LTD., cigar manufacturers, of Birmingham, by whom he was employed. Mr. Vachell, who prosecuted, explained that prisoner represented Messrs. Pullinger in Bristol and the West. Part of his duty was to collect accounts and remit the sums he received to his employers. During May he received three sums, amounting to £740, from customers of the firm, which he failed to account for. The accused, in the box, stated that this money was only received on account, and his instructions were that money received on account was not to be sent on to the firm. Mr. McCardie, on his behalf, also urged that this defence found corroboration in the fact that the prosecutor had waited for months before taking proceedings. This, counsel pointed out, was because prisoner had obtained the business in the district they wished their present traveller to obtain. A sentence of six months' hard labour was passed upon the prisoner.

WALTER WARD, 44, commercial traveller, Burton Terrace, Leeds, was charged at the Leeds City Police Court, on the 3rd inst., with having embezzled £122, the money of his employers, MESSRS. SINGLETON & Co., tobaccoists, Merrion Street. Mr. Arthur Willey represented the defendant. Detective-Inspector Bates stated that defendant had been employed by the Company for about eighteen months. He was discharged in September last, and shortly afterwards defalcations were discovered. A warrant was issued, but it could not be served. Defendant subsequently gave himself up, and was now committed for trial, bail being allowed.

WEIGHTS AND MEASURES PROSECUTIONS.

At the Liverpool Police Court, on December 13, SARAH COOPE, tobaccoist, 42, Sessions Road, for having in her possession one unjust weighing machine, which was $\frac{1}{4}$ oz. against the purchaser, was fined 20s. and 7s. 6d. costs.

At the Birmingham Police Court, on December 14, STEPHEN MUIR, of Hurst Street, tobaccoist, was summoned for using a scale which was unjust to the extent of a dram against the purchaser. Mr. NADIN, who appeared for the Weights and Measures Department, said the case was one of distinct trickery on the part of the defendant. On December 1 the Inspector went to the defendant's shop and found the scale with a bit of putty under the goods pan. The putty was old and dried, and apparently had been doing duty for some time. The defendant's explanation was that the putty must have adhered accidentally to the scale when his wife mended a glass case on the counter. It was further urged that the thing could not have been going on long because customers were in the habit of taking the scale-pan off and filling their pouches from it. Defendant was fined £5 and costs.

THE CHARGE AGAINST EX-MANAGERS.—At Bow Street, on December 18, HENRY PAINTER, 34, of Beauchamp Place, Brompton, was charged with stealing a silver-mounted pipe and other property, belonging to

Messrs. H. Newman (Ltd.), tobaccoists; and JESSE BARNES, 24, of Farm Avenue, Streatham, was charged with receiving the same. Mr. Benjamin prosecuted; Mr. Caldicott defended. Prisoners were formerly in the employ of Salmon & Gluckstein, and it was alleged that Painter afterwards got a situation with Messrs. Newman by means of a character written by Barnes. For some time he was in charge of a branch establishment at Leicester, but left somewhat hurriedly, owing, he said, to the illness of his wife. After he left, the stock at Leicester was found to be about £60 short. In August last Painter was found to be carrying on a tobaccoist's shop in Oxford Street under the name of a company, and it was said that he was assisted by Barnes. Articles were purchased there which were alleged to belong to the prosecutors, and some of which could only be obtained at their Leicester branch. Mr. Caldicott now made a strong appeal on behalf of Painter. He had, he said, been in the employ of Salmon & Gluckstein for five and a-half years. During that time he was twice suspended for trivial mistakes, but was soon reinstated. He did not wish to throw mud, but in order to do his duty to his client he must refer to circumstances which led up to this prosecution. Some time ago Messrs. Salmon & Gluckstein and Messrs. Baker were trying to cut each other's throats. They were under-selling and cutting down prices. The prisoner Painter was employed by Messrs. Salmon & Gluckstein to ascertain how Messrs. Baker managed to sell at the price they did. Unfortunately for him he did find out, and this prosecution had been got up by Messrs. Salmon & Gluckstein and Messrs. Baker because they thought his client knew too much about their business. When Salmon & Gluckstein found they had no further use for Painter, they dismissed him with the remark that he had better be careful, as if they could once get him into a net they could easily keep him there. As he could not get a character he unfortunately made use of a forged one, but there was no truth in the allegation of theft. The prosecution, he suggested, was actuated by malicious motives. As to the shortage, it was a common thing, as shown by the books of the firm, for stock to be short; and at the Leicester shop several people had been employed, and there was no stocktaking for some time before Painter left. The prisoners were committed for trial, on bail.

THE young King of Spain has been caught by his mother in the act of smoking. As he is still little more than a child, and by no means robust, the fact has caused the Queen some concern. "I have been smoking for three months," he admitted, "and it was wrong of me not to have told you," he informed the august lady. "However, if you really wish me to give it up I shall do so—but it will be a sad privation." "You will never grow to be a great tall man," said the Queen, "if you continue to smoke, and," she added, "it is so important for a king to be imposing." A compromise was effected, when it was arranged that his youthful Majesty might smoke two cigarettes a day.

THE two elder sons of the Kaiser have been smokers for the last two years, but the number of cigarettes was limited to three each per day, and after dinner. Now, the Crown Prince has *carte blanche* to smoke at his own discretion, though his younger brother is still under the ban of obedience. The late Prince Consort never smoked after he married the Queen, she having an inveterate abhorrence of tobacco. At first he found the sacrifice very great, but in time he had no desire for it. When her Majesty was "breaking" him into her views she used to give him a strong cup of black coffee, saying it was "much more healthful than nasty tobacco." Yet the Prince died at an age when most men are enjoying the prime of their life.

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

From the "London Gazette."

Receiving Orders.

BEATTIE, JOHN ROBERT (trading as J. R. Beattie & Co.), tobacconist, &c., 88, Hyde Park Road, Leeds. Date of petition and receiving order, December 7, 1900, on debtor's own petition.

HARDWICK, THOMAS (trading as T. Hardwick & Sons), tobacconist, 103, Silver Street, Upper Edmonton, and 41, Silver Street, Upper Edmonton. Date of petition and receiving order, December 10, 1900, on debtor's own petition.

ANSELL, ARCHIBALD (otherwise known and trading as Walter Bernard Mallows), tobacconist, 52, Queen's Road, Brighton, late of Portsmouth. Date of receiving order, November 16, 1900, made under section 103 of the Bankruptcy Act, 1883.

BRADBURN, ARTHUR, commission agent, 2, Belgrave Crescent, Eccles, but previously tobacco and cigar merchant, 80, Deansgate, Manchester. Date of petition and receiving order, December 12, 1900, on debtor's own petition.

STERN, HENRY LEO, cigar importer and wine merchant, 128, Princes Road, and lately carrying on business at 1 and 2, Brockley Buildings, South John Street, and 55, South John Street, Liverpool. Date of petition, November 26, 1900; receiving order, December 18, 1900, on creditor's petition.

PERMUTH, SAMUEL, tobacconist, 2, Great Coram Street, lately carrying on business at 5A, Stafford Street, Hanover Square, and now carrying on business at 11, Mill Street, Hanover Square, all in the county of London. Date of

petition and receiving order, December 24, 1900, on debtor's own petition.

Adjudications.

BEATTIE, JOHN ROBERT (trading as J. R. Beattie & Co.), tobacconist, &c., 88, Hyde Park Road, Leeds. Date of order, December 7, 1900.

HARDWICK, THOMAS (trading as T. Hardwick & Sons), tobacconist, 103, Silver Street, and 41, Silver Street, Upper Edmonton. Date of order, December 10, 1900.

BRADBURN, ARTHUR, commission agent, 2, Belgrave Crescent, Eccles, but previously tobacco and cigar merchant, 80, Deansgate, Manchester. Date of order, December 12, 1900.

PERMUTH, SAMUEL, tobacconist, 2, Great Coram Street, lately carrying on business at 5A, Stafford Street, Hanover Square, and now carrying on business at 11, Mill Street, Hanover Square, all in the county of London. Date of order, December 24, 1900.

ANSELL, ARCHIBALD, tobacconist, otherwise known and trading as Walter Bernard Mallows, 52, Queen's Road, Brighton. January 3, 1901. Receiving order under Sec. 103, Bankruptcy Act, 1883.

Notices of Dividends.

SHARPE, HARRY, tobacconist, &c., High Street, Rushden, Northampton. First and final of 1s. 10 $\frac{1}{4}$ d. in £, payable December 21, 1900, at the O.R.'s office, Bridge Street, Northampton.

THE TIP TOP 2d. PACKET.

Monastery Cigarettes



Are not two **1^{d.}** Packets in one,
but equal to most, and better
than many, **3^{d.}**



Adkin & Sons,

LONDON, E.



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FROM THE "LONDON GAZETTE"—*continued.*

BOOTH, BRIDGET, tobacconist, &c., 16, Kirkland, and 185, High Street, Kendal. First dividend of 3s. in £, payable December 31, 1900, at the O.R.'s office, 16, Cornwallis Street, Barrow-in-Furness.

WIFFEN, CHARLES, tobacconist, &c., 21, The Arcade, Westbourne, Bournemouth. First and final dividend of 2s. in £, payable January 9, 1901, O.R.'s office, Endless Street, Salisbury.

Application for Debtor's Discharge.

TRIGGS, HENRY WALTER (trading as Tregg & Co.), tobacconist, &c., 151 and 15, and lately of 177, Bishopsgate Street Without, London. Hearing at Bankruptcy Buildings, Carey Street, W.C., January 15, 1901, at 11 a.m.

Notice of Release of Trustee.

BEDINGFIELD, SIDNEY SOAMES, tobacconist, &c., 14, Broad Street, Barry, and 279, Bute Street, Cardiff, and lately of 9, Custom House Street, Cardiff. Trustee, Edward Thomas Collins, C.A., 39, Broad Street, Bristol. November 28, 1900.

LOW, ROBERT HEWSON, tobacconist, &c., Newmarket. Trustee, Howard W. Cox, 5, Petty Cury, Cambridge. November 20, 1900.

SCOTT, WALTER LYTTLETON, tobacconist, 21, Springhead, Wednesbury. Trustee, Samuel Wells Page, 30, Litchfield Street, Wolverhampton. December 5, 1900.

LOEFFLEUR, CHARLES, tobacconist, &c., 68, Queen Street, Wolverhampton. Trustee, Charles Thomas Appleby, 26, Corporation Street, Birmingham. November 28, 1900.

Order made on Application for Discharge.

VAUGHAN, FREDERICK WILLIAM, tobacco and cigar merchant, Arcade Buildings, Fishergate, Preston, Lancashire. Discharge granted but suspended for three years, November 20, 1900. Bankrupt's assets are not of a value equal to 10s. in the £ on the amount of his unsecured liabilities; that he had not kept such books of account as are usual and proper in the business carried on by him, and as sufficiently disclose his business transactions and financial position within the three years immediately preceding his bankruptcy; had continued to trade after knowing himself to be insolvent; had contracted debts provable in the bankruptcy without having at the time of contracting them any reasonable or probable ground of expectation of being able to pay them, and had brought on or contributed to his bankruptcy by culpable neglect of his business affairs.

KOPELANSKY, JOSEPH NATHAN, carrying on business under the style or firm of Kopelansky, Cook & Co., cigarette manufacturer, 33, Jewry Street, Aldgate. Discharge suspended for two years as from December 7, 1900. Bankrupt's assets are not of a value equal to 10s. in the £ on the amount of his unsecured liabilities; the bankrupt had omitted to keep such books of account as are usual and proper in the business carried on by him, and as sufficiently disclose his business transactions and financial position within three years immediately preceding his bankruptcy.

Appointment of Trustee.

HADDOW, JAMES, tobacconist, 15, Botchergate, Carlisle. Trustee, John Henry Ward, C.A., St. George's Square, Huddersfield. December 21, 1900.

Opposite to Aldgate Pump.

AVISS BROS., LTD.,

81, FENCHURCH STREET, LONDON, E.C.

(Two minutes from Aldgate Station).

MANUFACTURERS, IMPORTERS AND DEALERS

IN ALL CLASSES OF

CIGARS and CIGARETTES.

CALL OR INQUIRE FOR PRICES.

.....

Sole Agents for G. & J. A. Caravopoulos's Egyptian Cigarettes, Finest quality, and at lowest prices in the market.

LA SAGERA CHOICE CIGARS.

GOODMAN & HARRIS.

GOODMAN & HARRIS.

REGALIA SALON

EXCEPTIONALES

DELICIOSOS SELECTOS

GOODMAN & HARRIS.

GOODMAN & HARRIS.

CIGAR MANUFACTURERS

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WHOLESALE FROM

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Partnerships Dissolved.

The partnership hitherto existing between CHARLES JOHN IFE and THOMAS SWAISLAND WALLER, tobacconists, &c., of 10, Belle Vue Road, Wandsworth Common, has been dissolved as from August 27, 1900. Debts due and owing, by Thomas Swaisland Waller, December 6, 1900.

The partnership hitherto existing between CHARLES CHALMERS and FREDERICK VICTOR CHALMERS, carrying on business as tobacco factors, at 110, Fenchurch Street, and 19, James Street, Liverpool, under the style or firm of ANDREW CHALMERS & Co., has been dissolved by mutual consent, as and from December 31, 1900. Debts due and owing, by Charles Chalmers, January 1, 1901.

The partnership hitherto existing between JOHN ELLIOT and HARRY JARVIS, carrying on business as tobacco brokers, at 35 and 37, St. Peter's Lane, Liverpool, under the style or firm of URMSON, ELLIOT & Co., has been dissolved by mutual consent as and from December 31, 1900. Debts due and owing, by John Elliot.

First Meetings and Public Examinations.

BEATTIE, JOHN ROBERT (trading as J. R. Beattie & Co.), tobacconist, &c., 88, Hyde Park Road, Leeds. First meeting, December 19, 1900; examination, January 8, 1901, at County Court House, Leeds.

HARDWICK, THOMAS (trading as T. Hardwick & Sons), tobacconist, 103, Silver Street, and 41, Silver Street, Upper Edmonton. First meeting, December 28, 1900; examination, January 14, 1901, at the Court House, Edmonton.

BRADBURN, ARTHUR, commission agent, 2, Belgrave Crescent, Eccles, but previously tobacco and cigar merchant, 80, Deansgate, Manchester. First meeting, January 2, 1901; examination, January 8, 1901, at the Court House, Salford.

ANSELL, ARCHIBALD (otherwise known and trading as Walter Bernard Malloes), tobacconist, 52, Queen's Road, Brighton, late of Portsmouth. First meeting, January 8, 1901; examination, January 17, 1901, 11 a.m., at the Court House, Brighton.

STERN, HENRY LEO, cigar importer and wine merchant, 128, Princes Road, and lately carrying on business at 1 and 2, Brockley Buildings, South John Street, and at 55, South John Street, Liverpool. First meeting, January 9, 1901; examination, January 10, 1901, at the Court House, Liverpool.

PERMUTH, SAMUEL, tobacconist, 2, Great Coram Street, lately carrying on business at 5A, Stafford Street, Hanover Square, and now carrying on business at 11, Mill Street,

Hanover Square, all in the county of London. First meeting, January 11, 1901; examination, February 8, 1901, 11.30 a.m., Bankruptcy Buildings, Carey Street, W.C.

Notices of intended Dividends.

WIFFEN, CHARLES, tobacconist, &c., 21, The Arcade, Westbourne, Bournemouth. Last day for proofs, December 29, 1900. Trustee, F. A. Dawes, O.R., City Chambers, Endless Street, Salisbury.

HAMMOND, ALBERT VERITY, cigar and tobacco merchant, 52, London Street, Southport. Last day for proofs, January 19, 1901. Trustee, Charles Edward Dolby, 24, North John Street, Liverpool.

ABBOTT, ALBERT JOSEPH and EVANS, RICHARD (trading as Abbott & Evans), tobacconists, &c., 5, Water Street, Rhyl. Last day for proofs, January 18, 1901. Trustee, Llewelyn Hugh-Jones, O.R., Crypt Chambers, Eastgate Row, Chester.

In the Matter of—

J. N. KOPELANSKY, cigarette manufacturer. This bankrupt traded under the style of KOPELANSKY, COOK, & CO., at 33, Jewry Street, and he applied to Mr. Registrar Brougham for his order of discharge. It was reported that he was brought to the Court in February last with liabilities amounting to £1,342 16s. 7d., and assets estimated to produce £251 2s. Proofs for £931 19s. 9d. only had so far been made, while the assets were likely to realise about £50 in all. From the bankrupt's statements, it appeared that he came to England from Russia in 1880, and began business ten years later in partnership, first with his brother and afterwards with his father. He subsequently carried on business with another until 1898, the trading since the previous year having been conducted at 33, Jewry Street. In September, 1898, a dissolution was arrived at, the bankrupt taking over the business and undertaking to pay his partner £100 at the expiration of two years. After the dissolution the bankrupt continued trading alone until December 14, 1899, when he executed an assignment of his property for the benefit of the creditors. In May of that year he purchased the lease, goodwill, and stock of a shop at 181, Queen Victoria Street, for £185, but finding that the takings were only about a third of the amount represented, gave up the business. The bankrupt attributed his failure to loss in connection therewith, want of capital, loss on accommodation bills, and heavy interest on borrowed money. As offences it was reported that the assets were not of a value equal to 10s. in the pound, and

MALCAJIK CIGARETTES.

These Cigarettes are made by hand throughout of Tobacco specially grown on the Importer's own Plantations in Asia Minor, and guaranteed to be free from any sort of adulteration or artificial aroma; they possess a flavour quite distinct from any other Brand of Cigarettes.

The following well-known firms, among others, have been appointed Agents for their respective districts—

ALLEN & WRIGHT ... London	HARRY DASH ... Brighton	W. HEDDERLEY ... Oxford
J. BRUMFIT	J. SINCLAIR ... Edinboro'	A. COLIN LUNN ... Cambridge
J. WOOD & SONS	J. H. FINLAY & Co., Ltd. Newcastle	SNELL & Co. ... Plymouth
E. GRAHNERT	LEAHY, KELLY & LEAHY Belfast	HAY & SON ... Sheffield

Applications for agencies from firms of similar standing are solicited.

C. C. O. VAN LENNEP & CO., 23, BUDGE ROW, E.C.

that proper books of account had not been kept. Mr. Harris appeared in support of the application, and Mr. G. W. Chapman as official receiver. There was no opposition on the part of creditors, and his Honour granted the application, subject to a suspension of the discharge for the minimum period of two years.

THOMAS HARDWICK (trading as T. Hardwick & Sons), tobacconist, Silver Street, Edmonton. The receiving order in this case was made on the 10th ult., and the first meeting held on the 28th ult. The Official Receiver states that the debtor appears to have commenced business in May, 1891, as a tobacconist, hairdresser, and stationer, at 103, Silver Street, with a capital of £50, and that he subsequently opened the premises, 41, Silver Street, as a tobacconist's. He had traded as T. Hardwick & Sons, although, for the past two years, he had been the only person interested. A book showing the takings had been the only book of account kept, and that was imperfect. The debts are nearly all due to trade creditors, and the causes of failure are stated by the debtor to be, competition, illness, heavy expenses, and bad trade. The unsecured liabilities are returned at £402 16s. 2d., and assets, less preferential claims, £63 10s.

T. W. JOHNSON, tobacconist, 133, Briggate, and 40A, North Street, Leeds. In response to a circular issued by Mr. J. H. Armitage, solicitor, 5, Greek Street, Leeds, a number of creditors in this estate met at the latter address to hear a report on the debtor's affairs prepared by Mr. C. H. Wilson, C.A. Considerable disappointment, however, was manifested by those present at the estimated deficiency in the accounts, the unsecured liabilities amounting to £1,737 3s. 7d., while the net assets are only estimated to produce £195 4s. 5d. It further appeared that the debtor, in 1896, had been declared a bankrupt in Whitehaven, and, on the application for his discharge in October of that year, was suspended for three years. The debtor evidently had not given his full confidence to the professional gentlemen engaged in the present case, and Mr. Wilson declined to have anything further to do in the matter. A deed of assignment was repudiated by those present, but, at a subsequent meeting, we learn that creditors interested to the amount of £600 agreed to accept such a deed, and invite the other creditors to join them.

W. J. PLATT, formerly a cigar dealer of Dane Street, Burnley. The debtor was examined for the first time last month, when he alleged bad trade, want of capital, and sickness as the cause of his insolvency. He commenced business in January, 1898, with £30 borrowed from his mother, and ceased business about fourteen months ago. The statement of affairs showed liabilities amounting to £90 11s. 5d., and assets nil. The examination was adjourned.

HARRY SHARPE, tobacconist, &c., Rushden. The net realisation of the estate was £71 5s. 4d., £32 1s. 8d. of which was taken up in costs and charges. The balance has been used to pay a dividend of 1s. 10½d. in the £ on the amount of liabilities, £418 13s.

JAMES HADDOW, tobacconist, 15, Butchergate, Carlisle. The examination of this debtor was held last month at the Court House, Carlisle. The accounts filed showed liabilities to unsecured creditors amounting to £769 5s. 5d., and assets estimated to produce £802 6s. 5d., less preferential claims £26 8s., thus showing a surplus of £6 13s. The debtor alleged "Want of capital, being overstocked with goods and then being pressed for payment, the greater portion of the goods being still in hand," as the cause of failure. The Official Receiver stated that the receiving order was made on debtor's own application, the sheriff being in possession under a writ of fi-fa. It appeared that the debtor commenced business as a wholesale and retail tobacconist and cycle agent, in August, 1899, with a capital of £250, previous to that having been an engineer. He kept a ledger and order book, but no cash book. Although

a memorandum of each week's takings had been made since he started, no record was kept of the details of payments. He had never ascertained his financial position during the time he was in business, but since his bankruptcy stock had been taken at cost prices. The stock appeared to be greater than was necessary for his trade, and it was owing to pressure for payment of these goods that he found himself in his present position. All the liabilities are trade debts, with the exception of £50 returned as owing to a money-lender. His takings had increased from about £9 per week when he started to £50 a week latterly. Mr. John Henry Wood, C.A., St. George's Square, Huddersfield, has been appointed trustee.

C. E. COLLINGS, tobacconist, 82, Caledonian Road, N. The debtor appeared at Carey Street, W.C., on the 19th ult., for his examination. A full statement of the affairs appeared in our last issue. In examination the debtor now admitted that if he had the £105 which he had lost by betting, he would not be in his present position. He had kept no account of his drawings, which might have amounted to £750 since January, 1898. He had sold a quantity of cigars and cigarettes out of the ordinary course of trading so as to raise money to file his petition. £800 worth of goods were destroyed by fire, but he could only recover £565 from the insurance company, as he was not able to prove that he had £800 worth of stock on his premises when the fire occurred. The examination was subsequently concluded.

FREDERICK CHARLES GIBBINS, carrying on business at 93, Narborough Road, Leicester; liabilities £196 16s., assets nil. At the Leicester Bankruptcy Court, on the 4th inst., debtor said he had been in business for seven years. He started in New Bridge Street, Leicester, without any capital, and removed to 93, Narborough Road recently. It cost £40 to fit the shop up, and much of that was owing now. He had had dealings with six money-lenders, and had lost about £100 on the raccourse in the last year or two. He was now doing a little horse-clipping. Many of the cigar and cigarette boxes in the shop were "dummies"; it was a common practice in the trade to so utilise them. He denied that he was in the habit of playing cards in public-houses. Debtor was examined by several creditors as to what he had done with the stock of cigars he had from them, as there were only three cigars in the place when the bill of sale was executed. In answer to one creditor, who inquired as to the whereabouts of 300 cigars, debtor said he had smoked them all himself. (Laughter.) The examination was adjourned for a month, the Registrar remarking that it was a bad case.

LAWRENCE ROTHERY, tobacconist, &c., formerly of Folly Hall, Huddersfield. The bankrupt attended at the Huddersfield Bankruptcy Court, on January 6, for his further public examination. In answer to the Deputy-Official Receiver the debtor stated that at the time of the fire on the premises he occupied he removed two boxes of cigars, but they were put back again. The Registrar closed the examination.

HENRY LEO STERN.—At the offices of the Official Receiver, Liverpool, on the 9th inst., a meeting was held of the creditors of this debtor, a cigar importer and wine merchant, of Brockley Buildings, South John Street. Messrs. J. Dean, Williams (Sandys and Williams), Miller (Miller & Son), and Walter Harris, solicitors, appeared on behalf of creditors. The statement of affairs which was submitted showed liabilities of £5,556, and assets, after deducting preferential claims, of £1,106. Mr. Thomas Tranter, accountant, of North John Street, was unanimously appointed trustee, with a committee of inspection.

ARCHIBALD ANSON, tobacconist, trading as Walter Bernard Mallows, at 52, Queen's Road, Brighton. The first meeting of the creditors in this estate was held on the 8th inst., at the Board of Trade Offices, Railway Approach, London Bridge. The Official Receiver said the debtor and his wife, who purported to have traded in partnership, had

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"PICK-ME-UP" Cigarettes are now sold by the Largest Tobacconists.

convened a private meeting of their creditors, and by deed arranged to pay a composition of 13s. in the £. The receiving order was made on the application of a judgment creditor for £4. At the private meeting of creditors, liabilities were disclosed amounting to about £700, but in the statement of affairs which had been lodged, but not sworn to, the debtor stated that his liabilities amounted to £2,160, and his assets consisted of stock £320, trade fixtures £40, and equities from mortgages £400. It appeared that the debtor, before he went to Brighton, had carried on business as a builder, and he was now disclosing liabilities of £1,151 in connection with that business, which had not been before the creditors who assented to the composition deed. These creditors had had no notice of the

meeting, and an adjournment was suggested so that those creditors, who numbered sixty-nine, might have a voice in the appointment of trustee. Considerable discussion took place, the creditors in the tobacco trade insisting that as there was a partnership between the debtor and his wife, so far as the tobacco business was concerned, the building trade creditors were in the nature of the debtor's private creditors and could not claim on the joint estate. The Official Receiver dissented, and stated that if a trustee were appointed at that meeting, without reference to the other creditors, he should have to report the circumstance to the Board of Trade. Eventually, Mr. Oscar Berry, C.A., of Monument Buildings, E.C., was appointed trustee, with a committee of inspection.

The Largest Warehouse in the World.

(OVER 100 MILLION POUNDS OF TOBACCO.)

THE *Liverpool Courier*, in describing the enormous warehouse which the authorities have been compelled to erect, in order to cope with the phenomenal growth of the tobacco industry in Liverpool, gives the following graphic survey of the colossal pile, its origin and its history:—

For more than five years hundreds of indefatigable little midgets, armed with trowel, chisel, and hammer, have been busily employed rearing skyward a colossal edifice which, now structurally complete, towers above the city roofs with a kind of awesome majesty as a monument to modern commerce. It seems only fitting that Liverpool, the world's most famous seaport, already possessing the largest dock and the biggest vessel in the world, should also be able to boast the greatest warehouse. By the completion of the new tobacco warehouse at the old Stanley Dock that triple triumph is accomplished. Nearly a hundred and twenty years ago the Corporation of Liverpool built a tobacco warehouse at the King's Dock, and let it to the Government for about £500 a year. This warehouse, which was deemed adequate for Liverpool's stock of tobacco at that time, had accommodation for 7,000 hogsheads, and the town was very proud of that addition to its trade resources. But ere long the requirements of tobacco prompted the erection of the Queen's Warehouses, while in more modern times the development was so great that the tobacco had to be scattered among the Albert and other warehouses, which was a source of great inconvenience and needless expense. Hence the provision of the new warehouse, so as to centralise business.

Briefly, it may be stated that within the past ten years the quantity of tobacco stocked in the bonded warehouses of the Liverpool Dock Board, at the Albert, Wapping, and Stanley Docks, has in round figures doubled itself. From 51,873 hogsheads in 1891 it has grown year by year, with a slight retrograde movement in 1892, to the enormous figure of 100,046 hogsheads, or about 101 million pounds weight. Quite apart from the manifest inconvenience of having three different centres in one port for the storage of the leaf, and the annoyance and trouble frequently entailed by an old-fashioned method of stowage, it was evident that additional accommodation would have to be provided for the rapidly-increasing and valuable import. Taking a large view of the matter, and adopting the very latest improvements in every respect, the Dock Board commenced the erection of the huge block of bricks and mortar which now grimly frowns across the Mersey, and constitutes one of the most striking landmarks of the city. Stretching in an unbroken cube from Regent Road to Great

Howard Street, and built upon solid foundations of rock and cement, the warehouse has a length of 725 feet, a width of 165 feet, and a height of 180 feet. Running the whole length of the pile there are cellars, a spacious and lofty landing quay, and then, tier upon tier, twelve floors. The latter are for the storage of the tobacco kept in bond. Each floor has six divisions, and each division will accommodate 800 hogsheads. The total storage capacity of this immense tobacco pouch is in round figures, allowing for the cellars, 60,000 hogsheads. The new building is connected with the old Stanley Warehouse by galleries.

The whole massive structure is lighted by innumerable windows as well as by the electric light, and the topmost floor is lighted in addition by a glass roof. So far as the science of modern building can make it, the warehouse is fireproof. Cement and tiling alone are exposed inside the building, and each division of every floor is practically waterproof, so that, in the unlikely event of an outbreak of fire, water could be poured upon the flames without doing injury to the tobacco stored even in other portions of the same floor. Special provision has also been made for a ready and adequate supply of water by the construction of huge wells between the old and new storages. A special advantage of the new building is the arrangement to store each hogshead of tobacco upon the floor, instead of piling them one upon the other, like so many bricks, as in the old-fashioned warehouses. Needless to say, the advantage in storage and subsequent sampling and selection is great. Each floor is 8 feet 2 inches in height, but the quay is nearly three times that altitude.

Besides the 60,000 hogshead storing capacity of the new erection, there is accommodation at the adjacent Stanley Warehouse for another 30,000 hogsheads. So great has been the development of the tobacco trade of the port, however, and so continuous does the growth prove itself to be, that already a suggestion has been made to extend the old Stanley Warehouse to an equal length with the young giant that now drafts its senior, like a small woman with a very big son. The internal fittings, the lighting, the ponderous machinery, the lifts, jiggers, &c., of the new warehouse have not yet been completed, and probably the new century will be a year old before this work is quite finished, but already the first floor has been taken over, and one division is now partly filled with tobacco.

The golden leaf—grown under the sunny skies of Virginia, Maryland, Ohio, and other parts of the great western continent, gathered by those lively coloured folk to whom a perhaps ungrateful British public is indebted for the coon song, and

A Tobacconist without "PICK-ME-UP" Cigarettes is like a Cigarette without Tobacco.

carried in a hundred keels through all the buffeting of the broad Atlantic—already awaits the home manufacturer. Hogshead after hogshead stands in row after row, ready to be transformed by one or other of the great Liverpool firms into Golden Clouds, Bonds of Union, and Sweet Arcadia. To all parts of the world, civilised or semi-barbarous, these huge Liverpool storehouses will send out fragrant solace. Here, indeed, are the smokers' magic genii, now under lock and key of H.M. Customs and the Dock Board, but destined some day to waft millions of men, of all ranks and occupations, on whirling clouds of amethystine blue to the smoker's enchanted paradise of day-dreams. It will be their grateful duty to solace the lonely pioneer on the outposts of empires, and to soothe, perhaps, the fevered ecstasies of some twentieth century school of philosophers or poets. It is the intention of the Dock Board to allow the existing bonded warehouses at the Albert and Wapping Docks to clear themselves gradually as the tobacco is drawn out. Meanwhile the fresh importations will be received at the new storehouse, and so in the course of time the huge trade will be, so far as the Dock Board is concerned, centralised under the most improved conditions possible, with a saving probably of money as well as time to the tobacco traders of the city. It is interesting to note that while Liverpool last year showed a total of 100,004 hogsheads, London, where there has also been a steady increase, could only point to 39,971 hogsheads, proving that more and more the tobacco trade of the country centres itself in this port and city.

In one of the less popular of his earlier works Mark Twain affords a masterly sketch, at once humorous and life-like, of a character to whom he gives the name of Col. Sellers. The buoyant and energetic colonel possesses in an extreme degree those mental qualities which some misguided critics, surfeited by a debauch of halfpenny journalism, sometimes attribute to the modern journalist. He combines the liveliest imagination and the most persuasive eloquence with an unerring eye for the realistic marshalling of effects. Always under a cloud of impecuniosity, but ever hopeful as a Micawber, the colonel not seldom dines off the compilation of a brilliant structure of stupendous calculations and schemes of giant promise, with amazing dividends and Monte Cristo fortunes tacking in the misty offing. Subsequently, if any comparative strangers are of the company, he usually executes a small loan. Col. Sellers would be the very man to relish the bewildering and Gargantuan size of Liverpool's latest addition to her commercial ramifications. Here is storage capacity for quite 90,000 hogsheads of tobacco. The average hogshead is 9 cwt. It would take a very hardened smoker to think of 90,720,000 pounds of tobacco without a gasp. Even a pilot or a half-pay navy quartermaster might be oppressed by the twin thought of 90,000,000 pounds of tobacco and the brevity of human life. As proving the steady increase in the tobacco trade of the port all round it may be mentioned that, from 31,270 hogsheads in 1881, the imports have swelled to 56,618 last year. In the same period the deliveries, commencing at 29,768, bulked to 54,782 hogsheads. Liverpool has thus every reason to watch with satisfaction the striking development which is taking place in this important branch of her commerce, and it is re-assuring to know that no effort is being spared to render the facilities of the port for the accommoda-

tion and convenience of the trade as perfect as possible, and something altogether superior to any existing arrangements elsewhere.

In the midst of these congratulations the small still voice of the art student, with a cherishing eye fixed upon Norman arches, richly diapered rose-windows, graceful capitals, stately spires, and that gossamer web into which old masters wrought with charmed touch the gleaming marble, may sound a doleful warning and tell a tearful tale of the decay of modern architecture. But this is a strictly utilitarian age of electric trams, rocco, and patent dredgers. To attempt the application of a scheme of Byzantine decorative art to dock warehouses would probably, apart from financial considerations, achieve nothing more notable than an architectural comedy of errors. Moreover, even from this finical standpoint, it must be admitted that the immense pile which raises its precipitous walls in grim strength and solidarity above the city front possesses one at least of the architectural virtues laid down by the author of the famous "Seven Lamps." It is impressive and grand as a monument at once of commercial prowess and of good-hearted, solid masonry, and seems to possess a promise of that gaunt imperishability which makes the Pyramids one of the Seven Wonders of the World.

The Largest Manufacturers of
**HAND-MADE
INDIAN CIGARS.**

☀

LONDON :

**93,
Leadenhall St., E.C.**

☀

HEAD OFFICE:

**36, Abdul
Reheman
Street,
BOMBAY**

☀

**ASK FOR
FLOR DE CAMA
— AND —
RUTTILAL.**

Dealers supplied with their own
Brands, Characteristic Indian Labels.

THE ANGLO-INDIAN CIGAR CO.

Agencies
Invited.

Factory :

TRICHINOPOLY,
INDIA.

if it was you would have it" came the crushing retort. Only a year or two ago the Bishop of Kursch, near Moscow, issued an edict forbidding his clergy to smoke, on the ground that "it is injurious to the health, as well as opposed to all common sense; it is, besides, a great temptation to the laity." Tobacco, as well as alcohol, is absolutely forbidden to members of the Salvation Army, for General Booth abhors tobacco. Two years ago the Bible Christians refused to prohibit tobacco to their pastors, and more recently the Presbyterians of America returned a verdict of "not guilty" to a charge that smoking was inconsistent with the Christian profession. Everybody knows what Mr. Spurgeon's attitude on the matter was. Thackeray hoped the day would come when he would see a bishop lolling out the Athenæum with a cigar in his mouth, or at least a pipe stuck in his shovel hat. He did not live to see this, but the Bishop of Manchester has publicly proclaimed the virtues of tobacco as a bond of sympathy between man and man. "At your idol again, Mr. Hall," exclaimed a lady once, on discovering Mr. Robert Hall, the celebrated divine, with a pipe in his mouth. "Yes," said the preacher, "burning it, ma'am."

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

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Our Smoking Mixture.

A CRABAPPLE PIPE BOWL.—“Did you ever hear of a crabapple pipe?” said a New Orleans man who is an ardent lover of Lady Nicotine. “You never heard of such a thing? Well, no more did I until week before last, when I paid a visit to an old uncle of mine who has a farm on the Missouri side of the river a little above Cairo. The old man is a great smoker himself, says the *Chicago Chronicle*, and while he doesn't put on any particular style, he is about as good a judge of the weed as you would care to run across. On the afternoon of my arrival he took me out to the extreme end of his farm to show me some fancy stock, and while climbing over a fence the bowl of his clay pipe came off, and, of course, hit the only stone in the whole field and was broken into a thousand pieces. I was distressed, because I knew how much my uncle enjoyed his smoke, and suggested that we return to the house for a new bowl. ‘Oh, that isn't necessary,’ he replied. ‘I'll fix up one in a minute right here.’ Several early crabapple trees were standing near by, heavily laden with fruit. To my amazement the old man pulled down a limb, selected an extra large perfectly sound apple and proceeded to scoop out the core with his knife, leaving a cup-shaped cavity in the top. Then he pushed the reed through the side, cleaned it out with a straw, loaded the machine from his tobacco pouch, and in a moment more was puffing away as happy as a king. The apple was of the yellow variety, hard and about the size of a large egg plum. It was very juicy, but, strange to say, that had no apparent effect on the burning of the tobacco, nor did it, as far as I was able to discover, impart any peculiar taste to the smoke. My uncle laughed heartily at my surprise, and assured me that crabapple pipes were frequently indulged in by all old-timers in the Missouri Valley region. I tried one myself that night and found it tip-top.”

TOBACCO-GROWING ON THE BORDERS.—At the Teviotdale Farmers' Club, at Hawick, on the 3rd inst., Mr. W. M. Price, factor on the Minto estate, in a paper, mentioned the tobacco-growing experiments on the Borders a century ago. One report said it was introduced in 1778 by Mr. Thomas Main, and that the first trial was made at Newstead, near Melrose. Another report gave credit for its introduction a few years later to Dr. Jackson, who, after residing several years in America, settled down near Kelso. The success of these first attempts led many farmers, and even ministers, to attempt its cultivation. It was afterwards grown with success at Kelso and in the neighbouring parishes, and disposed of at great profit. The growers occasionally cleared £70 per acre. But an Act of Parliament was passed prohibiting the cultivation of tobacco, and compelling those who had it growing on their lands to sell it to the Government at 4d. per lb. When the Act came into operation, a 13-acre field at Crailing had just been sold at £320 sterling, but, under the operation of the Act, Government obtained the whole for little more than £104. The county lost about £1,500 by that Act, which was passed while the tobacco was growing.

HECTOR MACDONALD'S THANKS.—The tobacco and pipes sent to the Scottish soldiers in South Africa by their compatriots in London have been immensely valued. Copies of letters in this sense have been received from General Hector Macdonald, and the officers commanding regiments. “It is needless for me,” says the General, speaking for the whole Highland Brigade, “to tell you how highly the men appreciate the thoughtfulness of their countrymen, and the kindly feeling which prompted them to send such a handsome and useful gift of remembrance.” It appears that the Boers looted one lot of tobacco from a convoy, but they thoughtfully left the dainty boxes in which

it was contained. These bore a Scottish design and greeting on the lid, and were really meant as keepsakes.

NEW YORK CIGAR MAKERS.—The cigar makers of New York are a very important section of the community in that city, and have a strong trade union. They were not strong enough, however, a short time ago to intimidate the masters in the recent strike. This, no doubt, makes the relations between the manufacturers and the employes somewhat strained, a state of things which perhaps accounts for the following police court comedy as reported in our American contemporary, *Tobacco Leaf*:—“A cigar maker, who gave his name as Charles Wilson, appeared at the West Side Police Court, New York, a few days ago and told the magistrate he had a grievance against a cigar maker on Broadway. ‘I went into this man's employ this morning,’ said Wilson. ‘He was to pay me \$9 for making each thousand cigars. Now, the United States Government allows each roller of cigars to smoke three a day free of the tax on the manufactured article, and every cigar maker smokes or puts in his pocket the first cigar he makes. I smoked the first cigar and then I said, ‘Oh, that's a rotten cigar. This is very bum stock.’ When I had rolled eight more cigars the boss said to me: ‘You are no good. We'll get along without you. You're discharged.’ Then he said my salary was eight cents, but the cigar I had smoked was worth five cents, and he would have to deduct that from the eight cents. He gave me three cents for my work. I told him the Internal Revenue Department allowed me that cigar, but he pushed me out of the place. Now, what can I do? I want that five cents.’ ‘You'll have to go to the civil court,’ said the magistrate. The man went upstairs to the Tenth Municipal Court. There the assistant clerk listened to his story. When Wilson finished, the clerk told him he'd have to pay \$2 for a summons fee and \$2.50 for the trial fee. ‘What! I pay \$4.50 to collect five cents?’ exclaimed Wilson. ‘Well, I guess not. That's a shame.’ The clerk repeated his advice. Wilson said he guessed he'd go down and see the internal revenue officials. His employer had violated the internal revenue regulations by selling him the five-cent cigar, he said, since the cigar had not been in a package or box bearing a revenue stamp.

THE LATE LORD ARMSTRONG, a man dearly beloved by everyone he came in contact with, and at all times a most hospitable host, for a long time had no smoking room attached to his private residences. At “Cragside,” his beautiful place at Rothbury, there was, however, a certain bedroom *with a balcony*, and great was the speculation as to whom, among a party, this room would be allocated, as here at least a smoker might indulge in the weed without leaving traces in the atmosphere of the room. One can imagine the chagrin of the various guests when the coveted room was occasionally placed at the disposal of a lady. Who knows but perhaps she too, imbibing the spirit of the associations, may have partaken of the *implied* forbidden weed?

HAVANNA TOBACCO is so cheap at present, sarcastically remarks a New York Paper, that the manufacturers are seriously thinking of putting some of it into Havana cigars.

RE-LEAF AT LAST.—The Longships Lighthouse, off the coast of Cornwall, has been for weeks past cut off from communication with the main land owing to the severe gales which have been raging around our coasts, and although provisions were plentiful enough, tobacco ran short. The men endured the monotony of the weary weeks by smoking hops, coffee, and tea leaves, but the blend had not fascinated them so much as to make them continue to use it when relief (and tobacco) came to hand on the 7th inst.

No Tobacconist is Up-to-Date, and no Stock Complete, without “PICK-ME-UP” Cigarettes.

THREE NEW LINES.

Messrs. Cope Brothers & Co.'s "Kenilworth" Tobacco.

THIS high-class mixture, which has just been put on the market by the famous Liverpool firm, is another example of catering for the growing demand for a really first-class pipe tobacco. It is, we are informed, a blend of seven distinct varieties of tobacco, and special care is taken in the selection of ripe, well-matured and sound leaf. For our own part we can say that it is extremely agreeable in consumption, being light, cool, and of a very pleasant aroma, although free from any kind of artificial scent. The packing of "Kenilworth" marks a new era in artistic labelling, the 1-oz. packets being wrapped in gilt foil and bound with a picture label showing the "good Queen Bess" on one side, with the Earl of Leicester on the obverse, the whole being executed with the utmost taste and regard to details, even to the labelling of the 1-lb. outers, on which the same care has been bestowed. With regard to the price at which this new line is to be retailed, Messrs. Cope Brothers say: "In issuing this new and very high-class blend, we desire it to be understood that it is supplied only on the understanding that the retail price is not to be lower than 6d. per ounce. We shall be glad of the assistance and co-operation of our friends in this matter, as it will be entirely in their own interest to retail 'Kenilworth' tobacco at a fair margin of profit." In each packet of the new mixture is inserted one of the "Dickens's Gallery" portraits which we referred to some months ago, charming little colour drawings of the leading characters immortalised by the great novelist.

"Oakes' Sumatra Beehives (No. 2)." A Twopenny Indian Cigar.

Messrs. Oakes Brothers & Co., of 46, New Broad Street, E.C., have made a new departure, appropriately enough at the beginning of the new century, by the introduction of an Indian cigar to retail at 2d. each. These, which are called "Sumatra Beehives (No. 2)," are guaranteed by the firm to be of precisely the same quality as their well-known "Beehives," the only difference being that the outside wrapper is Sumatra leaf, a distinction which we think will tend to make the new brand easier to introduce to those smokers who have hitherto been afraid to venture on the somewhat darker

wrappers of the Indian productions. The new cigars leave nothing to be desired in the way of manufacture, being thoroughly representative in this respect of the goods emanating from the great Madras house while they are exceedingly mild smoking, which, as we have above suggested, is a great consideration to the present-day consumer. "Oake's Sumatra Beehives (No. 2)" is a line that we think has come to stay, as not only are they more than good value to the smoker, but they show an excellent margin of profit to the retailer.

"Belmont" Cigarettes.

Messrs. J. & F. Bell, Ltd., have introduced an attractive new line called "Belmont" cigarettes. They are to be sold at a minimum retail price of 3d. per packet, and at this figure show a substantial profit. The packet is admirably got up with a good reproduction of Messrs. Bell's well-known trade mark of three bells on the cover, and it contains ten cigarettes with mouthpieces. We have sampled the cigarettes, and they are of fine quality Virginia of agreeable flavour, and at the very moderate price asked are astonishingly good value. In order to encourage the sale, Messrs. Bell enclose in each packet one of their Colonial series of pictures, and other prizes for the fourteen largest collections returned to them before June 3, 1901. The first prize is £50, second £25, third £10, fourth £5, and there are ten prizes of £1 each.

The pictures are excellent reproductions of the splendid original paintings by Mr. Henry Payne, the celebrated military artist, and they are especially interesting just now, as they give such faithful representations of our gallant Colonial troops. This scheme, be it noted, also applies to the "Three Bells" ciga-

rettes, so long and favourably known to the public. In each ½-ounce packet of "Three Bells" cigarettes will be found one, and in each ounce packet two pictures, while each packet of "Belmont" cigarettes contains one picture. Purchasers may rest assured that the large prizes given will not be allowed to in any degree lower the quality of the brands, which will be maintained at the high level which the public have learned to expect from Messrs. Bell, and they are sure of a fair chance in a thoroughly genuine competition, as every possible step will be taken to prevent all possibility of the pictures coming into the hands of other than *bona fide* purchasers.

Retailers should find a ready sale for "Belmont" cigarettes, since there is an ever-increasing demand for a really sound, carefully-made cigarette, at a reasonable figure.

BEGIN

THE NEW CENTURY WELL BY

SUBSCRIBING

TO THE

Cigarette World.

POST FREE FOR

One Shilling per Annum.

PUBLISHED ON THE 15th OF EACH MONTH.

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

THREE = NUNS Tobacco.

J. & F. BELL, LTD.,
GLASGOW.

1 OZ., 2 OZ., 4 OZ.

Write for Copy of **NEW ILLUSTRATED PRICE LIST** with fixed Minimum Retail Prices.

RELIABLE PIPE REPAIRING

We want to talk to you about Pipe Repairing. Are you satisfied with your present Repairing House? Do you have really good work from them? Do you have your jobs back promptly? If not, give us a trial. WE have a staff of first-class workmen **ONLY**. WE do our work thoroughly. WE return jobs promptly. Whatever you may send us it will be done properly and give satisfaction. SEND US A TRIAL PARCEL. EXAMINE OUR WORK. COMPARE OUR PRICES.

M. BORGES & CO.,

STEAM PIPE WORKS,
69, VITTORIA STREET, BIRMINGHAM.

RESULT OF DECEMBER COMPETITION.

The Winner of last month's competition, in which the word "artificial" was mis-spelt on page 408, was—

Mr. ALEXANDER FORD, Tobacconist, Old Village, Shanklin, I.W.,

to whom a parcel of Messrs. B. Muratti, Sons, & Co.'s "Special Straight Cut" Cigarettes to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY FEBRUARY 6, 1901.

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

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of Feb., 1901.

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

The Editors' decision is final.

CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

Addressed as follows:

Cigarette World,
2, Ellison Road, Barnes,
London, S.W.

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

If a Retailer's employé, }
state who employed by }

Postal Address _____

I

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

STANDARD AND RECENT LINES.

SINGLE LINE ADVTS.

SINGLE LINE ADVTS.

A HANDY REFERENCE FOR RETAILERS.

- ANALI** (TURKISH MONOPOLY CIGARETTE CO., LTD., 5, Bevis Marks, E.C.). Virg. Cigts. To retail 3d. per pkt. of 12.
- BADMINTON** (R. & J. HILL, LTD., London, E.). A perfect Smoking Mixture. $\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$ and $\frac{1}{2}$ -lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 23, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LTD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Wellclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (AVISS BROS., LTD., 81, Fenchurch Street, E.C.). Egyptian Cigarettes, in all sizes.
- FLOR DE CRACK** (THE T.S. SYNDICATE, 55, Farringdon Street). Havana Cigars. 8 sizes.
- GARCKO** (THE T.S. SYNDICATE, 55, Farringdon Street). British Cigars, Tobacco, and Cigarettes.
- GOLDEN BLOSSOM CIGARETTES** (SINGLETON & COLE, Birmingham). Tins of 25's and 50's, 13/6 per 1,000 Subject to usual discount.
- HAND-CUT VIRGINIA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco.
- HOFFMAN HOUSE CIGARS** (THE HILSON Co., of New York). Agents for the Provinces. Ind, Coope & Co., Ltd., Burton-on-Trent.
- KAHIRA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Turkish Cigarettes in Tins.
- MALCAJIK** (C. C. O. VAN LENNEP, 23, Budge Row, E.C.). Turkish Cigarettes, made by grower. Tins. Minimum retail, 6/6 per 100.
- MARIGOLD TOBACCO AND CIGARETTES** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- MONASTERY** (ADKIN & SONS, Aldgate High St., E.). High Grade Virg. Cigarettes. 2d. pkts. of 10, with mouthpieces.
- NAMONA** (JOHN MAYER & Co., 62, Leadenhall St.). An imported American Smoking Mixture, in $\frac{1}{8}$ and $\frac{1}{4}$ -lb.
- RED LION** (W. T. OSBORNE & Co., 37, Waterloo Road, S.E.). Virginia, in 1/32 packets.
- RILEY'S No. 20 TOBACCO GEMS** (RILEY & SON, LTD., Convent Works, Nottingham). New Paperless Cigarette. $\frac{1}{4}$ -lb. and 1-oz. boxes and 4-oz. tins. Sent 3s. for sample of each.
- SWEET "CHERRY-TIPPED" CIGARETTES** (JACOBI BROS. & Co., LTD., 9 & 11, Wilson Street, E.C.). Prices on Application.
- SWEET GUINEA GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- VIRGIN GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- WALKING STICKS** (HENRY HOWELL & Co., 180, Old Street, London, E.C.).
- WALKING STICKS** (JACOBS, YOUNG & Co., 265, Boro' High St., S.E.). Wholesale & Export. Price List on application.
- WEST INDIAN PLANTERS AND PLANTORES** (A. SCHEUCH & Co., 103, Fenchurch St., E.C.). Cigars in pkts. of 8.

Of whom and what to Order.

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