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The Cigarette World



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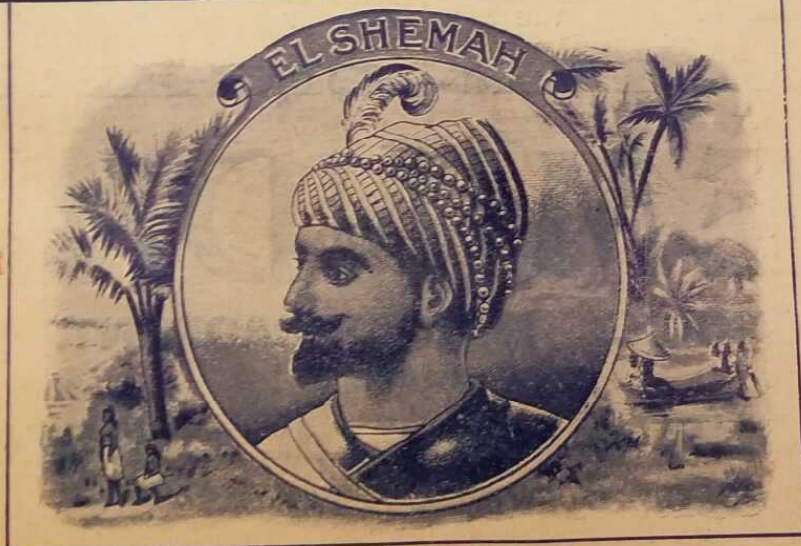
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JUST WHAT YOU ARE LOOKING FOR.

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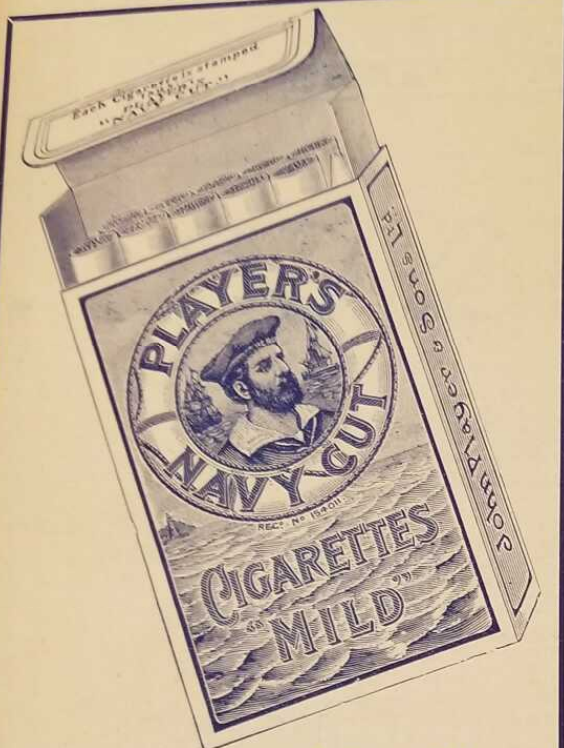
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SMOKE COOL AND WITH A NATURAL SWEET SCENT.

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Price List on application.

The Cigarette World AND TOBACCO NEWS.

JANUARY 15th, 1904.

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

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

IRISH MANUFACTURERS AND THE "IMPERIAL."



OUR interesting contemporary, the *Irish Tobacco Trade Journal*, was good enough last month to quote with approval a portion of our editorial on the subject of the Irish Tobacco War, and we are glad to find that our efforts are appreciated in a quarter so well informed. It is, however, with the greatest of pleasure that we learn the information conveyed in the following editorial paragraph:—
"We are glad to be in a position to assure our contemporary that, far from the proposed conference being abandoned, there is every hope of it being held and achieving the desired object. As the suggestion to hold such a conference came from us, and as it was we that got Lord Mayo's consent to preside, we may be supposed to be a little 'in the know,'

For Price Lists of THEODORO VAFIADIS & CO.'S Imported EGYPTIAN Cigarettes Apply MELBOURNE, HART & CO.,
19, Basinghall St., E.C.

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NEW LINE FOR CHRISTMAS TRADE JUST READY. VERY SUITABLE FOR PRESENTS.



Packed in most handsome enamelled Tins of 100's and 20's.

The finest ever introduced into the market.

*Manufactured from Picked Pure Dubec Tobacco, absolutely unique
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Our Smoking Mixture.

NOTHING!—This dialogue took place at Westminster County Court recently, between the judge and a man sued for the price of cigars.—Judge Woodfall: What are you?—Defendant: Nothing.—How do you live?—On nothing.—What's your occupation?—Oh, nothing at all.—His Honour: No order. I can't make anything out of nothing.

CONSUMPTION OF SNUFF.—The consumption of snuff seems to be on the increase the world over. That it is growing steadily in volume in the United States is shown by the internal revenue returns. It is also increasing in Great Britain, Australia, Canada, Spain, and Italy, and holding its own in Scandinavia, Netherlands, Belgium, Germany, Austria-Hungary, and Russia.

DR. SMILES'S DAILY SMOKE.—Bright, cheerful, and in splendid health, Dr. Samuel Smiles, the apostle of "Self-help," celebrated his ninety-second birthday on Christmas Day. He does not receive any visitors outside his own family, but his daughter told a representative of the *London Evening News* that he never knows what it is to be ill. He has been a great smoker all his life, and still enjoys three cigars a day. He is still able to read the smallest print without spectacles.

SHE'D FORGOTTEN HER'S.—Starting for a football match in Glasgow, a team of young Edinburgh students seized a smoking compartment for themselves. To their disgust an old woman poked her way in just as the train started to leave the station. The youngsters protested that it was a smoking compartment. "Weel, weel," answered the woman, "never mind, I'll make it dae," and she took a seat. As the train started, the word was passed around, "Smoke her out." All the windows were closed accordingly, and every student produced a pipe, and soon the car was filled with a dense cloud of tobacco smoke. So foul became the air that at last one of the boys began to feel faint. As he took his pipe from his mouth and settled back in his seat, the old woman leaned forward. "If ye're dune, sir," she said, in a wheedling tone, "would ye kindly gie me a bit draw? I came awa' in sic a hurry I forgot mine!"

EXTRAORDINARY SMUGGLING DEVICE.—Thanks to an anonymous communication the French Customs authorities have been enabled to put an end to a clever system of smuggling which is believed to have been practised for fully fifteen years past. It was discovered that a third-class carriage which goes to Brussels one day and returns the next has had the partition between the compartments constructed hollow, and has thus proved a profitable medium for smuggling tobacco, cigars, lace, and other articles across the frontier. The hiding-places are so skilfully made that the officials are convinced they were constructed when the carriage was built, about eighteen years ago. It is shrewdly suspected that the smugglers can only have been railway-men, but the police have been unable to discover the guilty parties. When the many years are remembered in which the car has been running, it is evident the Customs have been defrauded of an immense sum, and that the smugglers must have made huge profits. All the other carriages in the Belgian service are to be examined to see if they have been used similarly.—*Westminster Gazette*.

FOLLOW THE CIGAR!—At first sight there is something convincing as well as astonishing about the story of a lady of the unfortunately suggestive name of Raving, who claims to have discovered a new cure for face disorders in cigar smoke. Miss Raving found that by "exposing her face several times daily to the smoke of burning cigars" she managed to cure herself of an inflammation of the face. Miss Raving avers that the idea came to her through hearing

of the "preservation of meat by fumigation. This is really too gross. We would not ask any lady to consider her face as a chump chop. But, in any case, why waste a good cigar? Surely anything would do—brown paper, or even a twopenny "whiff." As a matter of fact, we suspect Miss Raving of keeping something back. She does not tell us who was smoking the cigar. Surely everything depends upon that. To tell the truth, we have known of some cases, almost similar, in which the actual presence of the cigar proved quite unnecessary. We have known of ladies who, by exposing their face several times a day merely to the lappel of a smoking-jacket, have managed to cure the most serious affection of the heart. Nay, more, difficult though it is to believe, we would adventure the statement that the miracle could be worked even without the smoking-jacket!—*Daily Mirror*.

TOBACCO MOISTENING MACHINES.—In many factories of the north machines are being introduced to increase output and assist the owners in the keen competition with home and foreign manufacturers. Mr. John Sinclair has introduced into his factory in Bath Lane, Newcastle, a wonderful machine for the moistening of tobacco. This will facilitate the preparation of the tobacco leaf, and will materially assist the firm in the competitive market. A *North Mail* representative viewed the machine at work recently. It is a long machine with a perforated moving tray which travels from end to end, carrying the tobacco leaf through chambers where steam, water, and hot air are swirled through it until the leaf becomes moistened and as soft almost as silk. The large chamber reeked with the pungent odours of tobacco of all kinds. Great bales of dark brown, light yellow, and black tobacco were placed around the walls. From the bales a number of girls took armfuls of dry leaves, crushed and crumpled, and placed them on the tray of the machine. A few turns and away they went on their journey. More were placed on the tray, which was kept fed continuously, and thus pound after pound of tobacco disappeared into the machine. When the tobacco has gone partly through a fan draws away any surplus water that may have got into the tobacco and would make it too wet. The tobacco is then quietly dropped on to a small platform, and there it lies for a little time, and is ready for the spinner. Before the machine was introduced the system of damping the tobacco was by jets. In those days eight or nine girls would moisten between 200 and 300 pounds of tobacco in an hour. The new machine, however, which is called the "Sirocco," can moisten easily 1,200 lbs. an hour. And to feed the machine with the tobacco leaf only two girls are required. The machine can be used for all kinds of tobacco from the very finest to the very coarsest. There is not another of its kind in the North of England or in Scotland.

A ROLLING STONE WHICH GATHERED MOSS.—Some time ago French Customs officers took possession of a block of stone, which they found in a truck belonging to the Belgian State Railway, and which weighed nearly two tons. The stone had been sent from Brussels to Peroult Flamincourt. They turned it over, and found that the under side had been partially scooped, then covered with a slab fastened with iron pins. This was covered with a thick layer of mortar. When the slab was removed, 700 lbs. of tobacco was found in the stone. An inquiry showed that this block of stone had made several journeys between Belgium and France. Sometimes its cavity contained liqueur, sometimes tobacco. The man who sent it forth on its adventures was discovered. He belongs to Menin. Brought before the courts he was fined £4 for making a false declaration of merchandise. He has, however, yet to be dealt with by the French authorities.

"LA CINGARA," finest imported Mexicans.

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

The French Cigarette Paper Co., 120, CAMBERWELL
ROAD,
LONDON, S.E.

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

Telegraphic Address: "EMAILLE," LONDON.

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Telephone Nos.: 994 and 1168 Hop.

TOBACCOS, CIGARS, and CIGARETTES.  
TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

The Cigarette World

IS

THE MOST POPULAR JOURNAL

FOR

== RETAILERS. ==

Subscription only One Shilling per Annum. Post Free.

Terms for Displayed Advertisements on application.

Trade News and Notes.

THE SPANISH GOVERNMENT has paid 31,000,000 pesetas to the Tobacco Company on account of the 53,000,000 pesetas advanced by the latter.

BILLINGTON'S BUSINESS.—Billington, the executioner, denies that he is retiring from his post as public hangman. His business in Bolton is that of a hairdresser and tobacconist. It was his father who kept an hotel.

A MILLION CIGARETTES STOLEN.—A million cigarettes have been stolen from the Government cigarette factory at Rome, on December 27th, by a gang who acted in concert with workmen inside. The latter were seen throwing packets of cigarettes from a window to persons outside.

MR. CONSTANTIN LAMBERT GODY, who has acted as an Assistant in the British Consulate General, Antwerp, has joined the estates of the New Darvel Bay (Borneo) Tobacco Plantations Ltd. Mr. Gody, who is an accomplished linguist, is interesting himself in the trade statistics of this country.

BRISTOL'S DUES FROM TOBACCO.—A sum of over three million pounds sterling was collected at the Port of Bristol in 1903 by the Customs authorities, this sum being exceeded only by London and Liverpool. Of the total, tobacco duties yielded £2,300,000, an increase of £300,000 upon the previous year.

DID HE HELP HIMSELF TO A CHRISTMAS-BOX?—Proceedings have been instituted against John Lee, who for less than a month has been manager of a tobacco and hairdressing business at Newport, and who is alleged to have decamped on Boxing Day with the Christmas takings, amounting to between £20 and £30. A warrant for his arrest has been taken out.

TOBACCO GROWING IN IRELAND.—Sir Horace Plunkett, Vice-President of the Department of Agriculture and Technical Instruction for Ireland, who is now at Richmond, Virginia, seeking for a practical tobacco grower, to superintend experiments in tobacco cultivation in Ireland, was entertained at dinner on the 27th December. Mr. Montague, the Governor, and other persons were invited to meet Sir Horace Plunkett.

MR. "COMMISSIONER" GALLAHER.—Amongst new members of the Tariff Commission is Mr. Thomas Gallaher. Mr. Gallaher is the founder and head of Gallaher (Limited), the great firm of tobacco manufacturers. They have factories in Belfast and London, and branches in Dublin, Liverpool, Newcastle, Sheffield, and other provincial towns, besides owning large tobacco leaf warehouses in Virginia. Mr. Gallaher is 63 years old, and has been in the tobacco business practically all his life. He is chairman of the Belfast Steamship Company.

SLIGHTING A BENEFACTOR.—Sir William Henry Wills, who is building an art gallery for Bristol, has been annoyed at the decision of the City Council not to increase the library rate to 2d. in the pound, so as to provide adequately for the maintenance of the institution. He announced on Saturday that he had instructed the builders not to hurry with the work. He would not now hand the gallery over until the Corporation agreed to keep it open at least twenty Sundays every year and buy £1,000 worth of pictures each year, in addition to bearing the ordinary maintenance charges.

IRISH TOBACCO GROWING.—It is stated that Colonel Everard, D.L., the pioneer of the Irish tobacco growing movement, has in contemplation a scheme for the development of the tobacco growing industry in Ireland which he intends shortly to put into operation. For some four or five years past Colonel Everard has been carrying on experiments on his lands at Randlestown, in the county Meath, in the cultivation of tobacco, with a view to starting it as an industry. Having satisfied himself in the course of these experiments that tobacco could be grown in Ireland

as a commercial speculation, Colonel Everard inaugurated a movement for the remission of duty on Irish-grown tobacco, and mainly through his efforts and those of Mr. Wm. Redmond, M.P., the Government was at last induced to remit a considerable amount of the duty. Irish-grown tobacco, if put properly on the market, would therefore have a very considerable advantage over foreign supplies, and consequently, if it can be cured properly, there seems a great future before the tobacco growing industry in Ireland. With that object in view, Captain Everard, Colonel Everard's son, has, we un-

derstand, gone to the United States in order to study the "curing" process as it is carried on out there, with the intention of having the methods of curing in vogue in Virginia applied to our home-grown "weed." Should the curing process which will be undertaken in Meath be a success, the tobacco growing industry will probably extend all over the country, and with a further remission of the duty, a concession which, by the way, has only been made towards Ireland, there seems no reason why it should not prove a highly profitable industry.—*Irish Daily Independent.*

TURKISH DEBT REPORT. RECORD REVENUES. THANKS TO EASTERN ROUMELIAN TRIBUTE.—The Council of Administration of the Ottoman Public Debt reports as follows for 1902-3:—The net receipts applicable to the service of the Debt amount to £T2,459,438, from which must first be deducted for the service of the Four per Cent. Priority bonds, £T430,500; for extraordinary sinking fund, £T159,500; leaving a balance of £T1,869,438. Of that balance four-fifths for interest, £T1,495,550, and one-fifth for ordinary sinking fund, £T373,887, equal £T1,869,438. The four-fifths to be applied to the service of interest, or £T1,495,550, would have permitted the payment of interest on the reduced capital of the Debt at

TEOFANI'S

HIGH-CLASS
CIGARETTES
AWARDED THE

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AT
PARIS EXHIBITION, 1900
(HIGHEST AWARD).

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

T. VAFIADIS & CO.'S EGYPTIANS

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

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

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

Mr. CHAMBERLAIN

SAYS

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

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

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

READ WHAT ACTUAL PURCHASING TOBACCONISTS SAY—

HALIFAX, October 5th, 1903.

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

CIRENCESTER, October 4th, 1903.

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

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

BATH, September 25th, 1903.

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

SHEFFIELD,

September 26th, 1903.

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

October 1st, 1903.

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

THE ST. ELMO SHIELD

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

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

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

ST. ELMO IS KNOWN BY ITS QUALITY.

SHOWS A GOOD PROFIT AND INCREASES TRADE.

YOU CAN TRY A SAMPLE 100 FOR 15s.

Sidney Pullinger Ltd., Birmingham.

TRADE NEWS AND NOTES—continued.

the rate of 14 per cent., or £11,463,511, leaving a balance of £132,038, but only 1 per cent. was distributed pending arbitration on the proposal to raise the interest rate. After payment of 1 per cent. there is a balance of £1324,741. Of this amount the Council decided to place in a special account called "Provision for interest—Suspense fund" pending the result of the arbitration the sum of £1146,351, which represents the half-year's interest at the rate of 14 per cent., which might have been distributed on March 1-14th, 1903. The balance of £1178,390 was carried to the credit of the "Reserve fund for increasing the rate of interest," after deduction of the share accruing to the Turkish Lottery bonds. The results recorded are most satisfactory. The net receipts of 1902-3 show, in fact, an increase of £1332,847 over those of the preceding year. This increase, which is the result of the payment of the arrears of the Eastern Roumelian Tribute, has permitted us to record in the present report the highest figure yet attained by the receipts since the institution of the Administration of the Ottoman Public Debt. The results of the tobacco revenue, remarks Mr. Adam Block, C.M.G., in his "Prefatory Remarks," are not so satisfactory as in the previous year. The amount received in respect of our share in the profits, as well as in respect of Founders' shares, is £154,680, representing an increase of £112,032. On the other hand, we have no longer anything to receive for repayment of advances, and our share in the Reftieh has fallen from £122,603 to £16,277. Thus our total receipts from the Régie, apart from the tobacco tithe, amounted to £160,957, in addition to the fixed net annual payment of £1700,000. There is therefore a net diminution this year in the total receipts of £117,449. The tobacco tithe in 1902-3 shows an excess of £175,781 over that of the preceding year. This increase is due, in part, to the changed system of collection which came into force at the beginning of 1902-3. Under this system we not only received the whole of the collections of the year, but also a sum of nearly £130,000 due to the Debt under the old arrangement as representing 60 per cent. of the excess over £190,000 of the collections of the preceding year.—*Financier*.

NINE HUNDRED CIGARS MISSING. AUDACITY AT CARDIFF DOCKS.—A Cardiff Docks dealer in cigars is investigating a case of remarkable audacity. Just before the Christmas holidays he received a telephone order purporting to come from a gentleman well known to him, asking for the immediate supply of 900 cigars. They were duly sent over in charge of a youth employed by the dealer. The messenger seems to have been met at the foot of the stairs leading to the alleged buyer's office by someone who took the cigars and signed the delivery book. Inquiries show that the cigars never reached the person in whose name they had been fraudulently ordered, and this week the seller has been pursuing investigations with the object of identifying the writer of the signature, so far without result.

THE TOBACCO TRADE.—In their tobacco circular Messrs. Edward Samuelson & Co. remark:—The British Government is taking interest in the trade, and the Commission on Drawback may lead to good results. The best solution would be to put the duty on foreign-made cigars back to eight shillings per pound. The fiscal question brings

the duty on tobacco before the public, and working men are promised cheaper solace than the 64th part of a pound of tobacco for a penny. Previous Chancellors, looking simply for revenues out of tobacco, have not cared about the trade, and have handled the duty question as a child plays with a monkey on a stick—now it's up and now it's down—the trade being supposed to have as little feeling as the toy. The see-saw arguments have been exhausted, and it remains to be seen what the new Chancellor will bring out of his lucky bag. There are millions in it—for the few. Will he distribute it—and how?—is the vital question before the trade.

MESSRS. J. P. & R. GOODBODY.—Messrs. J. P. & R. Goodbody, tobacco manufacturers, Dublin, have taken over the business of Messrs. J. & E. Kennedy, in Cavan, and the business will in future be under the management of Mr. James O'Brien. It is to be hoped that some effort will be made ere it is too late to take over the Dublin business of Messrs. Kennedy, and thus keep alive this old industry, which was the means of giving a large amount of local employment.

MESSRS. R. LOCKYER & CO., of Bath Street, City Road, have appointed **MESSRS. A. FRANKAU AND CO. LTD.,** of 121, Queen Victoria St., E.C., as their Sole Agents in Scotland.

Foreign.

U.S. TOBACCO TRUST. EXTENSION OF THE GERMAN BUSINESS.—It is announced that the Jasmatzki Cigarette Company, of Dresden, which is controlled by the American Tobacco Trust, is about to increase its share capital by the issue of new shares to the extent of £175,000, for the purpose of extending operations. Negotiations are proceeding for taking up the new shares, and the name of the Darmstadt Bank is mentioned in that connection.

U.S. TOBACCO TRUST IN GERMANY.—The question as to whether the United States Tobacco Trust really operates in Germany has now engaged the attention of

the lower courts, and will shortly be brought before a higher court. It has hitherto been assumed, as the Berlin Tageblatt points out, that intimate relations existed between the Jasmatzki Company, of Dresden, and the American Trust, although the former's shares are largely in the hands of the Germans. The Secretary of the Committee of the German Tobacco Association, which was formed to protect the interests of the members against an American invasion, is reported to have stated that the Jasmatzki Company is a branch of the American Trust, and that the Trust is seeking to monopolise the tobacco trade for American capitalists, and to exclude the middlemen. As a result of an action brought by the Jasmatzki Company, the Berlin Land Gericht has decided that any repetition of the statement will result in the imposition of a heavy fine upon the Secretary, who has, however, now lodged an appeal against the decision.

TOBACCO CULTIVATION IN DALMATIA.—The Board of Trade are in receipt, through the Foreign Office, of the following memorandum from H.M. Consul at Trieste, respecting the cultivation of tobacco in Dalmatia. Fostered

ISHERWOOD'S Choicest Cairo Cigarettes.

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

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

For Price Lists of **THEODORO VAFIADIS & CO.'S Imported EGYPTIAN Cigarettes** Apply **MELBOURNE, HART & Co.**
10, Basinghall St., E.C.

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START THE
NEW-YEAR WELL

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50% PROFIT

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

TRADE NEWS AND NOTES—continued.

by the Government, the cultivation of tobacco in Dalmatia is increasing. The produce of the district of Trau in 1903 amounted in value to £6,000, and the cultivators hope to double that quantity next year. The production of the whole Province of Dalmatia amounted to over 3,000 tons.

The largest tobacco factory in the world is that belonging to the French Government at Lille. It turns out 50,000 tons a year.

MEXICO.—A steady increase is reported from Mexico in all the various forms of manufactured tobacco. The increase in the cigarettes is very considerable, having almost doubled in five years. The home-made cigarettes have gradually driven the Havana article from the Mexican market, Mexico having in olden days been one of the greatest consumers. There are to-day 670 tobacco factories in the Republic.

A short time ago Mr. JULIAN AVELINO ARROYOS (the promoter of the Tobacco Trust in Venezuela) left for New York. The object of this Trust is to carry on the cultivation of tobacco in Venezuela on a large scale, and the concentration in one hand of the numerous cigarette factories now existing in Caracas, which, with the exception of four or five long established, are more or less in a bad condition. It is hoped at Caracas that the project will be realised, for it would be a source of exportation for Venezuela, tobacco being cultivated at present only in sufficient quantity for home consumption.

Fires.

On December 26th a 'lock-up shop, situated in Wells Road, Ilkley, occupied by Mr. W. DOBSON, newsagent, tobacconist, and hairdresser, was discovered to be on fire. An alarm was at once given, and the flames were extinguished, but not before considerable damage had been done.

FIRE IN LEEDS.—About half-past eleven o'clock on December 28th, a fire was discovered on the premises of Messrs. J. Green & Co., hop merchants and cigar manufacturers, 11, Cross Belgrave Street, Leeds. The brigade were quickly on the spot and extinguished the outbreak, which had apparently arisen from a defective flue. The flooring of an upper room was burned through, and much damage done to the shop beneath, though in the absence of the owners an estimate could not be obtained.

An exciting fire occurred on January 4th at 99, Tottenham Court Road, on premises occupied by MESSRS. A. BAKER & CO. LTD., tobacconists, who are also the owners. The flames started in a back room on the ground floor, used as a store, and spread very rapidly. When they were discovered two men were in the building, and their escape was cut off. Urgent calls were sent to Holborn Station, and within a few minutes horsed escapes, steamers, &c., were proceeding from several quarters. One of the escapes was pitched against an upper window and the two men were rescued safely. The outbreak was soon after got under, but considerable mischief has been done by the flames, heat, and water.

About four o'clock on December 29th, morning, a destructive fire took place in Galway in the range of shops situate in what is known as the Colonial Buildings, at the corner of Williamsgate Street and Eglinton Street, tenanted by Miss Casey, tobacconist and wine merchant; Messrs. F. M'Namara & Co., grocers (now Green & Co., Dublin); Messrs. Redington & Sainsbury, solicitors; and Mr. J. Lyndon, tobacconist. A night watchman noticed smoke issuing from the premises of Miss Casey and gave the alarm. The police were quickly on the scene, and with the help of the Corporation fire manual and a plentiful supply of water,

succeeded in confining the flames to Miss Casey's premises. The fire was practically extinguished at half-past seven. The damage done is considerable, Miss Casey's shop being completely gutted, and the rooms of the Royal Galway Institution overhead being more or less injured.

A fire broke out on December 22nd at 13, Charlton Street, Somers Town. The premises consisted of a tobacconist's shop, rented by a Mr. N. SILVERMAN, and a house of nine rooms, the upper portions of which were occupied by two families, named Hornbuckle and Furst. Soon after one o'clock fire broke out in the middle room on the ground floor, and spread rapidly to the first floor. Some of the lodgers succeeded in making their escape, but just as the fire was at its height, and the two lower floors were in a blaze, the crowd, which had even at that early hour collected, saw two people at the upper windows. They were in their night-dresses, and seemed about to throw themselves out. The crowd shouted, "Don't jump! The escape is coming," and just in the nick of time the horsed escape from the new fire station at Euston was galloped to the scene. The firemen in charge got the machine off its platform and into position against the burning building. Amidst a scene of excitement and much cheering the terrified people were brought safely to the ground. The fire was not extinguished until the premises had been very severely damaged.

Law.

THE MINIMUM SCHEDULE.—Last month, before Mr. Justice Swinfen-Eady, Messrs. Taddy & Co. asked from the Court a declaration that the defendants, Messrs. Sterious & Co., retail tobacco dealers, of Sunderland, and James Netten, a wholesale tobacco dealer, were only entitled to sell packet tobaccos where the terms and conditions of supply contained in printed conditions attached to certain labels, and notices attached to the boxes containing such packets, and also printed in plaintiffs' catalogue. The wholesale dealer, having undertaken not to supply Messrs. Sterious in future, the action against him was not proceeded with. Mr. MacNaghten, K.C., and Mr. H. B. Howard appeared for plaintiffs. Mr. Mecklin, K.C., and Mr. L. Morrit represented defendants. His Lordship held that the conditions referred to could not be enforced as law, and therefore the goods could not be considered as being supplied subject to such conditions, and further decided that there was no direct contract between the retailers who had obtained the goods elsewhere and Messrs. Taddy, and, moreover, was of opinion that Messrs. Taddy had sold the goods to the wholesale dealer out and out, and that the dealer when re-selling them for his own profit could not be held to be an agent for Messrs. Taddy. The action was accordingly dismissed with costs.

New Companies.

WOOD BROTHERS TOBACCO COMPANY, LTD.—Registered 30th November. Capital £10,000, in £1 shares. Objects: To take over the business of importers of and dealers in tobacco and cigars, manufacturers of and dealers in tobacco, cigars, cigarettes, and snuffs, &c., heretofore carried on by P. T. Wood and B. R. Wood, at Water Lane, Leeds, as Wood Brothers. No initial public issue. Registered office: 89, Water Lane, Leeds.

ALBION TOBACCO COMPANY.—This company has just been registered, with a capital of £2,000, in £1 shares, to carry on the business of manufacturers of and dealers in tobacco, cigars, cigarettes, match-lights, pipes, and smokers' requisites, snuff-grinders and merchants, box merchants, &c.

"LUMLEY" MIXTURE. Sole Manufacturers: BARTLETT & BICKLEY, 17, Brook Street, LONDON, W.

TRADE NEWS AND NOTES—continued.

The subscribers are:—J. E. Dale, 4, De Gray Street, Leeds, solicitor; F. G. Haworth, 3, Louis Street, Leeds, traveller; W. Clayton, Wood Nook, Hawksworth Road, Horsforth, incorporated accountant; F. W. Waite, Butts Court, Leeds, estate agent; W. Foster, St. Martin's Terrace, Leeds, manufacturing chemist; F. Clayton, 72, Albion Street, Leeds, incorporated accountant; and J. Brown, Albion Hotel, Leeds, licensed victualler. No initial public issue. The number of directors is not to be less than three nor more than seven: the first are J. E. Dale, F. G. Haworth, F. W. Waite, W. Foster, and J. Brown. Registered office: 17, Park Lane, Leeds.

Obituary.

SUDDEN DEATH AT SOUTHPORT.—The death took place recently of Mr. Edward Slater, a well-known tobacconist in Chapel Street, Southport. The deceased was found dead by his daughter on a seat in the garden at his house in Sefton Street. He had been unwell for some time.

Police.

THE "GOOD HONEST PIPE."—A debtor summoned in the Clerkenwell County Court, on December 22nd, by a furniture company, said his inability to pay was caused by bad business. He never smoked more than 100 cigarettes per week, he added, in reply to a question.—Judge Edge: I would advise you to knock them off. A good honest pipe is much better.—Plaintiff's solicitor: The stains on his fingers show that he must smoke a large quantity of cigarettes.—Judge Edge: I cannot accept stained fingers as evidence as to means, but I think if he reduces his cigarette bill he can pay 10s. per month.

DISHONEST APPRENTICE.—On December 24th, at Worship Street Police Court, Henry John Vanderberg (19), respectfully dressed, was charged, on remand, with robbing his employers, Messrs. Salmon & Gluckstein. The prisoner, it appeared, was an apprentice to the firm, but employed in the pipe-mounting and cigar-case department at the Clarence Works, York Road, Goswell Road. He had, it was said, served six years, and was within a couple of months of completing his apprenticeship. He excited some suspicion by his movements on the 14th inst., and was about to leave the warehouse on some excuse when he was stopped, and on being challenged by Mr. Symons, manager of the department, with having something not his own property in his pockets, he produced some small articles and seven pawntickets, two of which related to a silver cigarette-case and a meerschaum cigar-holder. A gold-mounted amber cigar tube and a second cigarette-case were found where he had put them. A bad feature of the case was mentioned during the evidence, that owing to other employees being suspected two had been discharged for robberies which it was now believed were due to the prisoner. He pleaded guilty, but received a good character from his relatives. He was sentenced to two terms of a month each in the second division.

A SHABBY DEFENCE.—At the Leicester County Court last month, Bryan James, Belgrave Gate, tobacco manufacturer, trading as the Leicester Tobacco Company, sued defendant, a tobacconist, of East Park Road, for £3 15s. 5d.—Mr. Wm. Simpson appeared for the plaintiff, and Mr. Hood was for the defendant.—Mr. Simpson said this was a claim for goods supplied. There was no dispute about the delivery of the goods, but the defendant had now set up the shabby defence that he was an infant at the time the goods were delivered.—Mr. Hood handed in a birth certificate.—Mr. Simpson said he understood that defendant

was the only witness.—Mr. Hood: That is so.—Mr. Simpson: Then I shall take a preliminary objection. He has not proved his case. In such a case as this I shall insist on strict evidence of identification. It is a most disgraceful thing for a man to get these goods, and then when he is asked to pay turn round and say he is an infant. It is a very shabby defence.—His Honour: If you throw stones at Mr. Simpson, the other side may do so, and say you had no right to trust a lad of 18.—Mr. Simpson: Look at the man, your Honour. He has got a moustache. It is a shabby thing. He has got my client's tobacco by means of a trick.—His Honour: Do you mean wearing the moustache was a trick? (Laughter.)—Mr. Simpson: He got the tobacco for the purposes of trade.—His Honour: Oh, I thought it was for his own consumption. (Laughter.)—Mr. Simpson said he should object to the defence on two grounds. The certificate used in this case could not be used, because it was issued for another purpose—for the purposes of the Factory and Workshops Act. His other point was that a person must be identified by some person other than himself. It was not enough for a man to get into the box and hand in some certificate of birth.—Mr. Hood: I must ask for an adjournment.—His Honour said he did not see why he should grant an adjournment to enable defendant to call other evidence to prove his case. The defence of infancy was not proved, and judgment would be for the plaintiff.

A CHRISTMAS EVE INCIDENT.—Samuel Doubleday Sharp (38), a tobacco manufacturer, of 713, High Road, Leytonstone, was charged with stealing a silver watch, valued at £3 3s., from the person of James Martin, of 34, Ferndale Road, Leytonstone.—The prosecutor, an elderly man, who seemed to be very ill, said that about half-past eight o'clock on Christmas Eve he went into a public-house at Leytonstone, and while there the prisoner "forced his company" on him though he was quite a stranger. Martin had ordered a cab, and when it came the prisoner followed him into the cab and sat on his right side. The cabman drove to Martin's house, and here his housekeeper called attention to the fact that the prosecutor's watch was missing. He did not accuse the prisoner of taking it at the time, but afterwards Sharp was arrested and charged.—The Prisoner: When we were in the public-house I asked you whether I should accompany you home in a cab, and you said you didn't mind.—The Prosecutor: Quite right; you assisted me into the cab, because I was unsteady on my legs through rheumatism.—The Prisoner: Don't you remember I carried you indoors?—You assisted me.—Ellen Martin, a relative of the prosecutor, who acts as his housekeeper, said she noticed Mr. Martin's watch chain hanging loose when he came in, but nothing was said to the prisoner about it then. She gave him sixpence and a glass of ale for the assistance he had rendered Mr. Martin and asked him to leave. He would not go, however, and she went out to make some inquiries about the watch. When she returned Rose Downing, the servant, told her that the prisoner had been out of the house for a time, and subsequently the missing watch was found lightly buried under the soil in the front garden. She took it indoors and showed it to the prisoner, who then went to the police-station with her.—The prisoner now pleaded guilty to the charge, and said he had been 13 years in the army, and his character was marked "Very fair."—Mr. Andrew Johnston (the chairman) said the prisoner had taken advantage of a feeble man, but he would be let off with a light fine of 20s. and costs, or 14 days.

EXPENSIVE CIGARS AT ALDBOROUGH.—At an Occasional Court at Cromer, on December 28th, before Messrs. H. Broadhurst, M.P. (chairman), and G. Richey, Daniel Cole, alias Claxton, and Ernest Walter Dixon, labourers, Metton, were charged by Joseph Wilkin, of the Lion Inn, Aldborough, with stealing 20 cigars there on December 26th.—Police-constable Bambridge said that

"B.B. SPECIAL" MIXTURE.

Sole Manufacturers: BARTLETT & BICKLEY 17, Broad St. LONDON W.

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TRADE NEWS AND NOTES—*continued.*

on the day in question he was on Aldborough Green late in the evening, when, as the result of information received, he went to the back of the prosecutor's premises. On going down into the cellar he saw Dixon at the further end and Claxton at the door. He heard Claxton say, "Look out, here is a policeman." Witness made a communication to the prosecutor, with the result that later he went out on to the Green. He there saw Dixon. He told him a quantity of cigars had been stolen, and that he suspected him of taking them. He cautioned him, but he made no reply. He then searched him and found the cigars produced, some in the inside and some in the outside pocket. Prisoner replied, "I did not steal them. I won some at dart playing." Witness then went back with Dixon to the public-house. Witness next went to the prisoner Claxton. He told him he was suspected of stealing cigars and cautioned him. On making a search, he found three cigars, and asked him to account for them. He replied prosecutor gave him one, and he bought the other two. Witness then conveyed both men to Cromer.—Joseph Wilkin, the prosecutor, said that about ten o'clock on Saturday night he missed some of his cigars. He generally kept his cigars on a shelf at the back of the cellar.—Claxton pleaded not guilty and Dixon guilty to stealing two cigars.—Daniel Cole, alias Claxton, went in box and said he neither stole nor saw any stolen. He was in the cellar. He bought three cigars off prosecutor for sixpence, two of which were handed to him. One he kept himself and one he gave to Dixon.—The prosecutor said he did not wish to press the case.—The Bench fined each defendant 10s., with 8s. 6d. costs.

Public Companies.

THOMAS BRANKSTON & CO. LTD. (Tobacco Manufacturers, London).—Issue on 18th December of £5,000 "prior" debentures, being the whole of a series created by resolutions of 8th and 18th December, 1903, charged on the Company's undertaking and property, present and future, including uncalled capital. Trustees under deed of even date (supplemental to trust deeds of 10th December, 1900, and 24th November, 1902)—J. E. Turnbull, Royston, Cholomeley Park, Highgate; and G. C. Hughes, 26, Budge Row, E.C.

WOOD BROTHERS TOBACCO COMPANY, LTD. (LEEDS).—Issue on 11th December of £5,500 debentures, part of a series created same date, to secure £7,000. Property charged—Land and premises at Water Lane, Leeds, and the Company's undertaking and property, present and future, including uncalled capital. Trustees—G. Talbot, Southfield, Burley, Leeds; and Sir Joseph Rymer, 6, Driffeld Terrace, York.

THE DIFFERENCE.

How the spiral smoke wreaths curl!--
Years ago I met a girl,
First maid in a Spanish town,
Tall, and as a berry brown;
Lissome, dusky, proud brunette,
I am dreaming of her yet,
While I sit and scent the keen
Odour of the nicotine.

She in Spanish town afar,
Lights the same brand of cigar,
Sees the spiral smoke wreaths rise
With those Andalusian eyes,
She who lolls where leagues of sea
Roll between her heart and me,
Muses in the self-same way
On the man she saw to-day!

—J. D. Miller.

Tobacco-Growing in Germany.

JUDGING from the numerical decrease of tobacco growers in Germany, foreigners might infer that tobacco cultivation is going backward in this country; but this inference would be incorrect. The latest statistics show that there were 117,727 tobacco planters in Germany in 1902, while there were 177,337 in 1887. The decrease is in the ranks of planters with small acreage, not more than ten hectares each. Those having more land have increased their acreage, and thus made up the difference.

The average yearly production of tobacco in the period from 1885 to 1903 was 358,830 doppelcentners (a doppelcentner is 100 kilos). The large tobacco producers are taking the greatest pains to improve quality. There is a movement in the province of Rheinpfalz to bring tobacco to a greater productivity, and the promoters claim that the levying of a higher duty on imported tobacco would be a great advantage to the planters. A higher import duty would be accepted with great pleasure by the planters. Through lectures and Government influence they are educated in their associations and clubs to give the cultivation of tobacco the greatest care possible. There is, for instance, a paragraph in the by-laws of the Planters' Association which says, "If a member of the association neglects to use for tobacco growing other than the best and lightest soils, he will be expelled from the association." Such measures seem to be rather hard, but to arrive at the proper aim, no sacrifice can be too great. It is certain that for the production of fine quality tobacco, the chemical and other conditions of the soil must be determined, and that through rational preparation of the soil and through paying the highest attention to the plants, quality can be greatly improved. More and more the German tobacco planters are beginning to discern that silicic acid in combination with humin is a great factor to promote quality in tobacco. Of course they will have to learn to bring about the proper treatment, as not every soil can be treated alike.

For some time past there have been experiments to solve the fertilising question in this country. It has been the custom to fertilise the tobacco field mainly with manure, which is apt to make the tobacco rank. To avoid this, martillin has been used in conjunction with manure, with excellent results. Experiments have proved that the soils of this country cannot do without manure. For this reason planters are advised to manure their tobacco fields in autumn, so that the soil has time to absorb the soluble elements during winter, and then to spread martillin in early spring. Members of the Planters' Association are not allowed to manure in spring. The association has a committee which supervises the work from the time the young plants are set until the tobacco is brought in for curing. These improvements come from the province of Alsace and are approved by the Government. There are other districts besides Alsace where trials with martillin have been made, it is said with excellent results. The wet weather during the latter part of the summer season has not been very favourable to these experiments, but there was still a marked difference between the fields in question and those which were handled in the old fashion. All these experiment fields have been divided into ten or twelve parts, every one of which has been supplied with a different fertiliser. The operations are not over yet, and it is too soon to form a complete judgment; but it is evident that the quality has been improved to a great extent. I have seen tobacco from these experiment fields which can be termed very satisfactory, the leaves being fine and soft, colour good, the burning quality all that could be wished for; in fact, this "pfalzer tabac" is better than many specimens of Java tobacco.

ERWIN BOROWSKY in *Tobacco Leaf*.

From the "London Gazette."

Receiving Orders.

CLEAVE, ARTHUR, wholesale and retail tobacconist, 21, Pitt Street, Barnsley, Yorks. Date of order, December 21st, 1903.

FRANCE, WILLIAM, late tobacconist, 39, Bank Street, Ossett, and 21, Teall Street, Wakefield. Date of order, December 22nd, 1903.

JONES, CHARLES FENEMORE, cigar and cigarette merchant, 6, Trinity Square, Tower Hill, E.C., late 2, Penford Street, Camberwell, S.E. Date of order, December 12th, 1903.

WILLISON, JOHN THOMAS, late tobacconist, Station Road, Washington, Hardwick Terrace, Newton Street, Derwent Street, and Trent Street, now 17, Seaham Street, Stockton-on-Tees. Date of order, December 17th, 1903.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Date of order, December 10th, 1903.

First Meetings and Public Examinations.

FRANCE, WILLIAM, late tobacconist, 39, Bank Street, Ossett, and 21, Teall Street, Wakefield. First meeting, Official Receiver's, Dewsbury, January 6th, 1904, at 10.30. Public examination, County Court-house, Dewsbury, February 2nd, 1904, at 2.

HALSON, HENRY ALEXANDER, tobacconist, 2, De Lunn Buildings, Winchester, Hants. Public examination, The Castle, Winchester, January 11th, 1904, at 11.

MANN, EDWARD, tobacconist, &c., Bond Street, Cromer, Norfolk. Public examination, Shire Hall, Norwich, January 20th, 1904, at 11.

SHUTTLEWORTH, MARGARET, tobacconist, Baker's Yard, Kirkgate, late 26, Teall Street, Wakefield. Public examination, Court-house, Wakefield, January 7th, 1904, at 11.

WILLISON, JOHN THOMAS, late tobacconist, 17, Seaham Street, Stockton-on-Tees, Durham. First meeting, Official Receiver's, Middlesbrough, January 13th, 1904, at 3. Public examination, Court-house, Stockton-on-Tees, January 13th, 1904, at 11.45.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Public examination, Town Hall, Cardiff, January 12th, 1904, at 11.

JONES, CHARLES FENEMORE, 6 Trinity Square, Tower Hill, London, cigar and cigarette merchant. First meeting, January 14th, 1904, at 12 noon, at Bankruptcy Buildings, Carey Street, London. Public examination, February 4th, 1904, at 11.30 a.m., at same place.

CLEAVE, ARTHUR, 21, Pitt Street, Barnsley, wholesale and retail tobacconist. First meeting, January 13th, 1904, at 10 a.m., at Official Receiver's office, 7, Regent Street, Barnsley. Public examination same day, 10.45 a.m., County Court Hall, Barnsley.

Adjudications.

BEAUFORT, JAMES (trading as J. Beaufort & Co.), tobacconist, 67, Queen's Square, 2, Lewins Mead, and Nicholas Street, Bristol. Date of order, November 27th, 1903.

CLEAVE, ARTHUR, wholesale and retail tobacconist, 21, Pitt Street, Barnsley, Yorks. Date of order, December 21st, 1903.

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

JONES, CHARLES FENEMORE, cigar and cigarette merchant, 6, Trinity Square, Tower Hill, E.C., late 2, Penford Street, Camberwell, S.E. Date of order, December 18th, 1903.

MANN, EDWARD, tobacconist, &c., Bond Street, Cromer, Norfolk. Date of order, December 9th, 1903.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Date of order, December 10th, 1903.

ASHLAND, JOHN HENRY, 210, Thornton Road, Bradford, tobacconist, &c. Date of order, January 1st, 1904.

Notice of Intended Dividend.

TREGANOWAN, WILLIAM, tobacconist, &c., Victoria Place, and Slade, Tregonissey, St. Austell, Cornwall. Trustee, G. A. Jenkins, Boscawen Street, Truro.

Notices of Dividends.

SAMUELSON, BERTHA (trading as H. Samuelson and Co.), cigar importer, &c., 41, Nevill Street, Southport, Lancashire. First and final, of 3s. 7d., at the Trustee's, 211, Lord Street, Southport.

SCHLARB, FREDERICK JOSEPH, tobacconist, &c., 226 and 238, High Street, Willesden Junction, N.W. First and final, of 4s. 10d., at Francis, Nicholls, White & Co.'s, 14, Old Jewry Chambers, E.C.

Application for Debtor's Discharge.

KANOVSKY, MARKS (described in the Receiving Order as M. M. Kanovsky), late tobacconist, 4, Scawfell Street, Hackney Road, now 124, Brick Lane, Spitalfields, E. At Bankruptcy Buildings, Carey Street, W.C., January 14th, 1904, at 11.

Notices of Release of Trustees.

FRANKLAND, JOHN ROBERT, tobacconist, &c., 9, Parliament Terrace, and 30, Commercial Street, Harrogate. Trustee, D. S. Mackay, Red House, Duncombe Place, York. November 30th, 1903.

HOLDEN, THOMAS, tobacconist, 9, Princess Street, Bury, Lancashire. Trustee, T. H. Winder, 19, Exchange Street, Bolton. November 18th, 1903.

MCCAULEY, JAMES, tobacconist, 42, Fisher Street, and 70, Scotch Street, Carlisle. Trustee, K. J. Hough, 34 Fisher Street, Carlisle. November 30th, 1903.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

Wholesale Tobacconists,

140 and 140a, Houndsditch,

LONDON, E.C.

SPECIALITIES.

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

HODGSON, GEORGE WILLIAM JAMES, cigarette manufacturer, 6, Shepherd's Place, Upper Brook Street, W. Trustee, G. W. Chapman, Bankruptcy Buildings, Carey Street, W. C. November 30th, 1903.

SOFER, SAMUEL (trading as S. Sofer & Co.), tobacco pouch manufacturer, 6, Little Alie Street, Aldgate, late 54, Leman Street, E. Trustee, W. Izard, 52, Gracechurch Street, E.C. July 24th, 1903.

SILVESTER, ANN ELIZABETH (trading as Annie Silvester), tobacconist, 52, Coventry Road, Small Heath, Birmingham, and 21, Jamaica Row, Birmingham. Trustee, L. J. Sharp, 174, Corporation Street, Birmingham. November 30th, 1903.

SMITH, JOHN WILLIAM, tobacconist, 41, High Street, Grantham, Lincolnshire. Trustee, T. Gourlay, 4, Castle Place, Park Street, Nottingham. November 23rd, 1903.

WILDE, FREDERICK, The Cottage, Putney, S.W., tobacconist. Trustee, E. S. Grey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C. Date of release, November 26th, 1903.

GREGORY, JOHN HUBERT, Uppingham, Rutland, tobacconist, &c. Trustee, J. G. Burgess, Official Receiver, 1, Bernage Street, Leicester. Date of release, December 8th, 1903.

HUTCHINSON, WILLIAM JAMES, 23, East Hill, Dartford, tobacconist, &c. Trustee, R. T. Tatham, Official Receiver, 9, King Street, Maidstone. Date of release, December 14th, 1903.

TAYLOR, JOSHUA, Bucks Lane, Normanton, tobacconist, &c. Trustee, J. B. Orsley, Official Receiver, 6, Bond Terrace, Wakefield. Date of release, December 21st, 1903.

Order made on Application for Discharge.

MAGNUS, JACOB, AND DAVID CORRE (trading as David Corré & Co.), cigar manufacturers, 5, Colonial Avenue, Minories, E. Discharge suspended for five years. November 18th, 1903.

Dissolution of Partnership.

PHILLIPS, WALTERS., AND CHARLES H. WILLIAMS, cigar merchants, 7, King Street, Carmarthen.

In the Matter of—

MAX MARGOWSKI.—A meeting of creditors was held last month in the case of Max Margowski, described as of Abchurch Lane, E.C. The accounts showed liabilities £12,907, of which, however, only £407 is expected to rank, and assets of uncertain value. The debtor states that he was born in Russia, but is a naturalised American, and was formerly in business in New York as a financial agent. Whilst in Honduras he acquired from the Government the exclusive right to establish certain industries there, and in 1893 he came to England for the purpose of developing these concessions, which he subsequently transferred to the Honduras Government Banking and Trading Company (Ltd.) for £150,000 in shares, subject to his providing £20,000 working capital. He was appointed managing director of the company for ten years. He had lost £10,000 in connection with a company formed to acquire and work tin mines near Penzance, and £4,000 over a scheme to establish a beet sugar refinery in the South of Italy. In 1895 or 1896 he acquired the British rights for patent machinery for making cigars, and promoted the Cigar-making Machinery (Ltd.), with a capital of £100,000. Owing, however, to the trades union of this country being opposed to the use of machinery for cigar-making the company proved a failure,

and he lost £52,000 over it. During the last six years he had invested £28,000 in a scheme for the conversion of the ancient Ostia, near Rome, into a seaport, and in the event of the successful completion of the project would receive £50,000. He had lost £34,000 on the Stock Exchange during the last three or four years. His present position is attributed to these various losses and to the present stagnation of financial business. The meeting was adjourned to the 21st December to enable a scheme of arrangement to be submitted.

A GOOD CIGAR.

What drives away corroding care,
And sprinkles sunbeams everywhere?
A good cigar.

And brightens up the weary way,
And casts a soft, refulgent ray
Upon the dark, foreboding day?
A good cigar.

What takes you to Elysian fields,
O'er which the balmy zephyr steals?
A good cigar.

And makes you feel the world is bright—
That hustles blackness from the night
And brings the roses to your sight?
A good cigar.

What makes us rich when we are broke,
And outlines castles in its smoke?
A good cigar.

And how its fragrant odour serves
To loosen up the tensioned nerves,
And turn life's tangents into curves!
A good cigar.

What keeps the head from growing bald
Thro' fretting microbes there installed?
A good cigar.

And drives the wrinkles from the face,
And blends them in a comely grace
Which flight of time cannot erase?
A good cigar.

What soothes the discontented soul,
And on life's turnpike pays the toll?
A good cigar.

And makes rheumatic horrors go,
And cures the sad dyspeptic's woe,
And makes a friend of every foe?
A good cigar.

What turns a discord into song
And bids the summer linger long?
A good cigar.

I watch its circling vapours paint
A group of halos soft and faint—
Most worthy crown for any saint—
A good cigar.

What lulls the soul to peaceful sleep
When stars through azure heavens peep?
A good cigar.

And leads you with a gentle hand
O'er clovered meadows softly fanned
By breezes from a virgin land?
A good cigar.

If I should go to realms above
I'd take with me my earthly love,
A good cigar.
And if denied, I'd go below,
Where smoke's the proper thing, you know,
Because I love—I worship so—
A good cigar.

Denver Republican.

THE WITCHERY OF THE WEED.



AMONG the hurtful habits of the civilised man is there any more wonderful than the tenacity with which he clings to tobacco in its various forms, while at the same time confessing its hurtfulness? Who is not familiar with the gentle Elia's typical "Farewell to Tobacco," in which, after ironically exorcising it with all sorts of hard names, he suddenly turns traitor to the cause he had espoused, and, archly declaring that his hatred was but feigned, concludes by asserting his resolve still to retain

A seat among the joys
Of the bless'd tobacco boys,
where, though he may be debarred by a sour physician
the full luxury of the plant, he yet

May catch
Some collateral sweets, and snatch
Sidelong odours that give life,
Like glances from a neighbour's wife.

The struggle so vividly described by this delightful writer—this being whom a Frenchman who knew him has depicted as gay and melancholy, and sickly to an excess, drinking a little too much ale with his friends, smoking too much, spending in puns nine-tenths of his talents, in old books of the fifteenth century three-fourths of his little income—the struggle between "the gentle Elia's" love of tobacco and his keen sense of the necessity of severing himself from it, is one through which a myriad of human beings have passed, and almost invariably with the same result.

One of Lamb's most characteristic letters is that in which he wrote to his fellow-humorist, Tom Hood, that he designed to give up smoking, but had not yet thought of the equivalent vice. "I must have quid pro quo," he added, "or a pro quo quid."

Some years ago a French writer gathered the opinions of a considerable number of literary men of his country regarding the effects of the Virginia weed. M. Dumas found that after a while its use made him giddy, the giddiness disappearing six months after he had stopped smoking. "Tobacco, in my opinion," he said, "together with alcohol, is the most formidable enemy of intelligence." Augier and Feuillet almost died of smoking. Taine smoked cigarettes, but admitted that it was a bad habit. Zola said that he left off smoking some years before, by the advice of a physician, and added: "Perfection is so dull a thing that I often regret having cured myself of smoking." We all know the sad fate of Stevenson. It is said that during the last six months of his life he smoked an average of 40 cigarettes a day, and often as many as 80 in 24 hours. Just before his death he confessed that his bill for cigars amounted to \$450 a year. In vain did his physician warn him against his tobacco habit; he stuck to nicotine as the only specific for his chronic nervousness and insomnia, and a year afterwards died.

The tobacco habit has not been so common a weakness of eminent men as excessive fondness for the juice of the grape; yet famous smokers and snuff-takers would make a mighty company. Among England's worthies, Thomas Hobbes, the famous philosopher, mathematician and author, was one of the most noted patrons of the pipe. When living with Lord Devonshire he used to dine at twelve, and soon retired to his study, and had his candle with ten or twelve pipes of tobacco laid by him; then, shutting his door, he fell to smoking, thinking, and writing for several hours. No serious damage to his health appears to have resulted, for he lived over 91 years; yet who can doubt that he would have lived longer had he denied himself the indulgence? The worst effect of the ten or twelve daily pipes was probably to intensify the natural irritability of his disposition; for the soothing influence of tobacco

is only temporary, while its permanent effect is the opposite of calming. So, at least, more than one distinguished physician has averred. That Hobbes was terribly peevish in his old age, and that "he did not easily brook contradiction," there can be no doubt. The clouds of smoke in which he lived did not cloud his style, which Sir James Mackintosh calls "the very perfection of didactic language. Short, clear, precise, pithy, his language has never more than one meaning, which requires never a second thought to find it."

Walter Raleigh, who first made smoking fashionable in England, was a type of the whole "grand army" of smokers. Though an elegant courtier, he smoked to the disgust of the ladies at court, smoked as he sat to see his friend Essex perish on the scaffold, and smoked just before he went to the scaffold himself. Robert Hall used to smoke till the last moment before ascending the pulpit, and resumed his pipe as soon as he came down. When a friend sought to convince him that tobacco was sapping his health, he replied: "I can't answer your arguments and I can't give up my pipe." Doubtless the great preacher sought in his pipe relief from one of the most acutely painful diseases with which a human being was ever afflicted. Spurgeon, it is well known, smoked, and lustily defended the practice. Bulwer, who spent but ten minutes at dinner, smoked incessantly.

The literature of smoking would fill volumes. The pleasant lines, "To My Cigar," of Charles Sprague, the Boston banker-poet, in which he sings,

Thy clouds all other clouds dispel,
And lap me in delight,

are known to many old Bostonians. But the finest tribute ever paid by an American to the "virtuous vice" of smoking was the "Last Cigar," written by an intimate friend of ours—Joseph Warren Fabens—62 years ago, and which runs as follows:—

THE LAST CIGAR.

'Twas off the blue Canaries,
A glorious summer's day,
I sat upon the quarter deck
And whiffed my cares away;
And as the volumed smoke arose
Like incense on the air
I heaved a sigh to think, in sooth,
It was my last cigar.

I watched the ashes as it came
Fast nearing toward the end;
I watched it as a friend would watch
Beside his dying friend;
I could not speak—I could not stir—
But, like a statue there,
I whiffed the massy volumes out
Of that divine cigar.

At length the pile of ashes fell,
Like child from mother torn,
And the smoke I drew in and out
Grew warm and yet more warm.
I took one last, one lingering whiff,
A long whiff of despair,
And threw it from me—spare the tale—
It was my last cigar.

I've seen the land of all I love
Fade in the distance dim,
And stood above the blighted heart
Where once proud hopes had been;
But never have I felt a thrill
Which could with that compare,
When, off the blue Canaries,
I smoked my last cigar.

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BY WEIGHT AND IN BOXES.

Prime of Egypt.
Mahomet.
Eldorado.
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Cara.



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**“EXMOOR
HUNT.”**

EDWARDS, RINGER & BIGG,

BRANCH OF THE IMPERIAL TOBACCO COMPANY (OF GREAT BRITAIN AND IRELAND), LIMITED,

BRISTOL.

Increased Rebate on Exported British Cigars.

THE CLAIMS OF THE BRITISH CIGAR MANUFACTURERS FOR AN INCREASED DRAWBACK ALLOWANCE ON THEIR EXPORTED CIGARS.

THE claim of the British Cigar Manufacturers for an increased drawback is based on the fact that the amount of duty repaid is less than the amount of duty originally paid.

In order to indicate the dutiable losses sustained by cigar manufacturers, two careful and independent experiments were made by Messrs. G. J. Freeman, of Hoxton, London, and A. H. Dexter, of Nottingham. These experiments were in no wise conducted so as to be made to fit in with the claim for an increased drawback allowance, but were made under as normal conditions as possible. Indeed, there is reason to suppose that some of the tobaccos sampled in each factory for moisture were dryer than they were on clearing from bond. In order that the Inter-Departmental Committee may judge of the nature and conditions of these two experiments the following description of each is given. Mr. Freeman worked two classes of Borneo tobacco. He selected a quantity of leaf all

unstemmed from stock, carefully took a representative sample of the bulk of each kind for analysis, and weighed out exactly 45 lbs. and 15 lbs. of Sapong and Darvel Bay tobacco respectively. These quantities were handed over to some workmen, who were isolated from the other employees, and kept under close surveillance until the operation was completed. Each kind of leaf was kept separate. Two classes of cigars were made, and the quantity of each weighed and checked to the quarter of an ounce, and immediately sampled for analysis. The stalks and also the smalls resulting from the operation were swept up, each weighed, and the former sampled for analysis. There being but three ounces of smalls it was not deemed worth while to have these analysed. The two classes of remnants left over were kept separate, and each weighed and sampled and analysed. The following Table I gives the data obtained by Mr. Freeman:—

TABLE I.—DATA OF MR. FREEMAN'S EXPERIMENT.

Weighed out the following quantities after taking a representative sample first from each for analysis:

lbs.
45 of unstemmed Borneo Leaf, Sapong (filler and bunch)
15 of unstemmed Borneo Leaf, Darvel Bay (cover)
Total 60 From these 60 lbs. of unmanufactured tobacco were produced the undermentioned quantities:

Number of Cigars.	Quantities.		Description.	Quality.	Average weight per 100 Cigars.		Analysis of Representative Samples.				Whether intended to be ground into Official Snuff.
	lbs.	ozs.			Percentages of		Moisture.	Inorganic Matter excluding Sand.	Organic Matter.	Sand.	
					lbs.	ozs.					
3520	39	15	Cigars "Regalia Reina"	Such as are retailed at 3d. each ... ..	...	18	22.53	15.07	62.05	.35	No.
307	4	10	Cigars "Imperiales"	Such as are retailed at 4d. each ... ..	...	6	21.07	15.18	62.76	.39	No.
	3	12	Stalks	...	...	1	13.46	15.92	70.36	.26	Yes.
	2	14	Smalls (not sampled, calculated on "Stalks" basis)	...	...	...	...	...	...	...	Yes.
	3	5	Remnants	Darvel Bay Leaf (cover) ... ..	...	...	*34.30	14.12	51.24	.34	No.
			Remnants	Sapong (filler and bunch) ... ..	...	...	*14.88	20.39	64.33	.40	No.

* Liqueured for Working.

Exactly the same mode of procedure was followed by Mr. Dexter. One hundred pounds of "leaf" and "strips" were selected from the bales in such proportions of leaf, bunch, and fillers as were estimated to manufacture a cigar of a standard brand with the least quantity of rem-

nants. As an instance of the great care taken, Mr. Dexter conditioned his cigars before weighing in order to secure the drawing of a representative sample, and weighed all his tobaccos on a new and special balance. Table Ia gives the data obtained by Mr. Dexter:—

TABLE IA.—DATA OF MR. DEXTER'S EXPERIMENT.

Weighed out the following quantities after taking a representative sample from each for analysis:

lbs.
15 of Java Leaf, unstemmed
35 of Java Bunch, unstemmed
50 of Havana Fillers, stemmed
Total 100 From these 100 lbs. of unmanufactured tobacco were produced the following quantities:

Number of Cigars.	Quantities.		Description.	Quality.	Average weight per 100 Cigars.		Analysis of Representative Samples.				Whether intended to be ground into Official Snuff.
	lbs.	ozs.			Percentages of		Moisture.	Inorganic Matter excluding Sand.	Organic Matter.	Sand.	
					lbs.	ozs.					
4234	59	13	Cigars	Wholesale value about 15s. per 100 high-class 3d. retail article ... ..	...	61	15.58	18.62	62.78	3.02	No.
	9	7	Stalks	...	...	1	15.85	20.34	63.54	.27	Yes.
	12	7	Smalls (not sampled, calculated on "Stalks" basis)	...	...	...	...	...	...	...	Yes.
	4	9	Remnants	Java Bunch ... ..	...	...	34.47	14.64	48.54	2.35	No.
	4	10	Remnants	Java Leaf (not sampled, calculated on "Bunch" basis)	...	...	...	...	...	...	No.
	14	10	Remnants	Strippers pieces from leaf and bunch	15.02	17.87	64.41	2.70	No.
			Remnants	Cuttings from leaf and bunch and filler	15.43	19.65	62.31	2.61	No.

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BASINGSTOKE

Lee, J. W., 11, London Street.

BELFAST

Leahy, Kelly & Leahy, Castle Place.
McKenzie, J. & Sons, 15, Donegal Place.

BINGLEY

Kinnear, Whitwham & Co. Limited, 93, Main Street.

BIRMINGHAM

Bradley, R. C., 16, Digbeth.
Hawkesford, C. S., "Quadrant," New Street.
Singleton & Cole, Limited, Cannon Street.
Withers, E. M., 59, Bull Street.

BOURNEMOUTH

Harris, H. G., The Square.
Sutton, A., 3, Commercial Road.

BRADFORD

Ackroyd, E. & Co., 57, Tyrrel Street.
Bayley & Holdsworth, 23, Kirkgate, and 33, Market Street.
Hopkinson, F., Oswald Street, Thornton Rd.
Laycock, R., 18, Tyrrel Street.
Laycock, D. & Co., 74, Kirkgate.
Metcalfe Brothers, 11, Colnade, Westgate.
Staincliffe, D., 36, Tyrrel Street.

BRIDLINGTON

Harrison & Co., 44, King Street.

BRIGHTON

Booth, A. E., 36, West Street.
Hoffman, S., 52, North Road.

BRISTOL

Dunn, W. H., 5, Stokes Croft.
Parry Brothers, High Street.
Pearling, G. S. & Co., 89, Victoria Street.
Seymour, T. R., 4, North Street.

BROMLEY

Maanning, H. & Co., 135, High Street.

CAMBRIDGE

Banyard, J. S., 30 and 31, East Road.

COLCHESTER

Taylor, R. C., 59, Crouch Street.

CEYDON

Allsop & Wagner, 34, North End.
Watson, Thos., 31, George Street.

DARTFORD

Manstead, E., 39, High Street.

DARWEN

Cooper, James, 8, Market Street.

DERBY

Sanders, Geo., 6, Station Street.
Yeomans, T. E., Market Place.

DUBLIN

Leahy, Kelly & Leahy, 33, Grafton Street.

DUDLEY

Preedy, A. & Sons, High Street.

EDINBURGH

Petrie, Francis, 98, Leith Street, and 102, Nicolson Street.
Simpson, D., 30, Forrest Road.

FARNHAM

Price, John, "Boro."

GLASGOW

Wilson, P. B. & Sons, 114, Trongate.

HANLEY

Arnott, S. & Co., Piccadilly.
Hadley, O. M., High Street.

HIGH WYCOMBE, BUCKS.

Cox, H. J., 12, Church Street.

HULL

Gallagher, Limited, 11, Carr Lane.

LEEDS

Singleton & Cole, Limited, 7, Mill Hill.
Sugden, John S., 13, Boar Lane.

LEICESTER

Smith, James, Cheapside and Eastgates.

LIVERPOOL

Breen, John, 104, Cayneau Street.
Davies, John, 4, Richmond Street.
Grundy, A., "G.V. Tobacco Factory," 51 and 53, Paradise Street.
Kinnear Tobacco Co. Limited, 57, Park Lane.
Singleton & Cole, Ltd., 41-43, Paradise Street.

LONDON

Andersen, H. & Co., 462, Fore Street, N.
Counter & Co., 352, Edgware Road, W.
Edwards, J. E. & Sons, 129, Caledonian Rd., N.
Foyle, G. & Sons, 25, Houndsditch.
Harvey & Co., 54, Essex Road, Islington, N.
Hovenden, R. & Sons, Limited, 85-95, City Road, E.C., and 29-33, Berners Street, W.
Hughes, S. & Co., 5, High St., Kingsland, N.
London and District Tobacconists' Mutual Supply Co., 51, Turmill Street, E.C.
Nilma Tobacco Co., 96, Aldersgate Street, E.C.
Percides, J. & Co., 176, Wardour Street, W.
Richmell & Co., 93, Tabernaole Street, Finsbury, E.C.
Sandringham Tobacco Co., 59, Charing Cross Road, W.C.
Saxby, J., 44, High Road, Kilburn, N.W.
Smith, G. & Sons, 74, Charing Cross Road, W.C., and 381, Little St. Andrew's Street, Seven Dials, E.C.
Solomons, W. P., 158, Drury Lane, W.C.
Sparrow & Co., 174B, High Street, Lewisham, S.E.
Tobacconists' Supply Syndicate, 55, Farringdon Street, E.C.
Trundle, J. G. & Co., 86-83, Houndsditch, E.C.
Vale, Geo. & Sons, 1, Liverpool Street, E.C.
Welfare, H. & Co., 39, Clapham Road, S.W.

LONG EATON

Brown, Josiah, 49 and 51, High Street.

MANCHESTER

Andrews, S., 362, Ashton Old Road, Openshaw.
Barnicoff, H. E., 82, Market Street.
Butterfield, J. W., 369, Regent Street, Salford.
Carter, A., 4, Oldham Road, New Cross.
Caskett Tobacco Co., 14 and 16, Swan Street.
Eady, Edgar, 706, Rochdale Road.
Gallagher, Limited, Swan Street.
Griffin, W., 15, Rochdale Road.
James, J., 24, Old Millgate.
Lea, R. J., 45, Market Street.
Pattreoued, J. A., 39, Withy Grove.
Whitworth, B., 88A, Upper Brook Street.
Withecomb, T. R., 16 and 18, Victoria Street.

MIDDLESBROUGH

Winterschladen & Co., Zetland Road.

NEWCASTLE-ON-TYNE

Finley, J. H. & Co., 32, City Road.
Harvey & Davy, 1, Hanover Square.
Lewens, Thos., 120, Grey Street.

NORTHALLERTON

Lewis & Cooper, Market Place.

NORTHAMPTON

Poole, J., 40-42, Abington Street.

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Kinnear Tobacco Co. Limited, 12, Rampant Horse Street.

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Watts, A., Station Street, Grey Friar Gate, and Carrington Street.

OLDHAM

Hawley, S. & Co., 46, Lees Road.

OTLEY

Barber, J., 33, Kirkgate.

PRESTON

Woods, W. H. & J., Limited, 149, Church St.

PLYMOUTH

Snell & Co., 17, George Street.

READING

Brigham & Co., 96, London Street.

ROMFORD

Prior, H. & Co., 27, High Street.

SCARBOROUGH

Harrison & Co., 115, Westboro'.
Sinfield, J. W. & R., 76-77, Newborough Street, and 30, Thomas Street.

SHEFFIELD

Humphries, H. W., 90, Holme Lane, Hillsbro'.
Taylor, Albert, 19, Attercliffe Common.

SOUTHAMPTON

Pitt, W. J., 60, Above Bar.

STAMFORD

Higgs, Geo., 11 and 12, St. John's Street.

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Smith, James & Co. Limited.
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Moss & Potter, White Hart Street.

WALSALL

Singleton & Cole, Limited.

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Murray, W. A., 91, Musgrave Street.

WEYMOUTH

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WIGAN

Ashton, J. E., 22, Wallgate.

YORK

Todd & Co., 30, Parliament Street.
Wright, Henry, Church Street and Walmgate.

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THE CIGARETTE WORLD AND TOBACCO NEWS, JANUARY, 1904.

The losses of material in manipulation are shown in Tables 2 and 2a :—

TABLE II. SHOWING LOSS OF MATERIAL IN MANUFACTURE SUSTAINED BY MR. FREEMAN. (CALCULATED ON DRY TOBACCO.)			TABLE IIA. SHOWING LOSS OF MATERIAL IN MANUFACTURE SUSTAINED BY MR. DEXTER. (CALCULATED ON DRY TOBACCO.)		
Weight.	Description.	Dry Equivalent.	Weight.	Description.	Dry Equivalent.
45 0	Unstemmed Borneo Leaf, Sapong (filler and bunch)	18 70	15 0	Java Tobacco, unstemmed leaf	15 0
75 0	" " Darvel Bay (cover)	12 43	35 0	" " bunch	12 54
60 0	Total quantity unmanufactured tobacco weighed out	51 03	50 0	Havanna, stemmed, fillers	30 11
30 034	Cigars	30 034	100 0	Total quantity unmanufactured tobacco weighed out	43 44
4 004	Stalks	3 764	50 134	Cigars	30 034
10 004	Small	9 71	0 71	Stalks	3 764
0 2		15	0 91	Small	9 71
55 91	Total Cigars, Stalks, and Small produced	44 05	60 15	Total Cigars, Stalks, and Small produced	43 77
1 141	Remnants Darvel Bay (cover)	1 30	4 10	Remnants, strippers pieces from leaf and bunch	3 00
2 31	" Sapong (filler and bunch)	2 54	14 10	" " cuttings	3 00
			12 74	" " Java bunch	12 74
			0 9	" " leaf	8 16
5 4	Total of remnants	4 74	32 5	Total of Remnants	24 80
As the remnants are returned into stock, their total weight must be deducted from the quantity of unmanufactured tobacco weighed out. Thus :—			As the remnants are returned into stock, their total weight must be deducted from the quantity of unmanufactured tobacco weighed out. Thus :—		
	Total quantity of unmanufactured tobacco weighed out	51 03		Total quantity of unmanufactured tobacco weighed out	61 13
	Deduct weight of remnants	4 74		Deduct weight of remnants	24 80
	Net quantity of unmanufactured tobacco used	46 29		Net quantity of unmanufactured tobacco used	36 33
	Quantity of Cigars, Stalks, and Small produced	44 05		Quantity of Cigars, Stalks, and Small produced	39 00
	Manufacturing loss on the 45 09 lbs. of unmanufactured tobacco used	2 24 or 4 23 per cent.		Manufacturing loss on the 61 13 lbs. of unmanufactured tobacco used	2 31 or 3 76 per cent.

In addition to these data Mr. Freeman has already placed before the Committee for their private information the data of actual working from his trade books, and Mr.

Dexter purposes doing the same as soon as possible. The following tables 3 and 3a indicate the proper rate of drawback requisite to cover dutiable loss :—

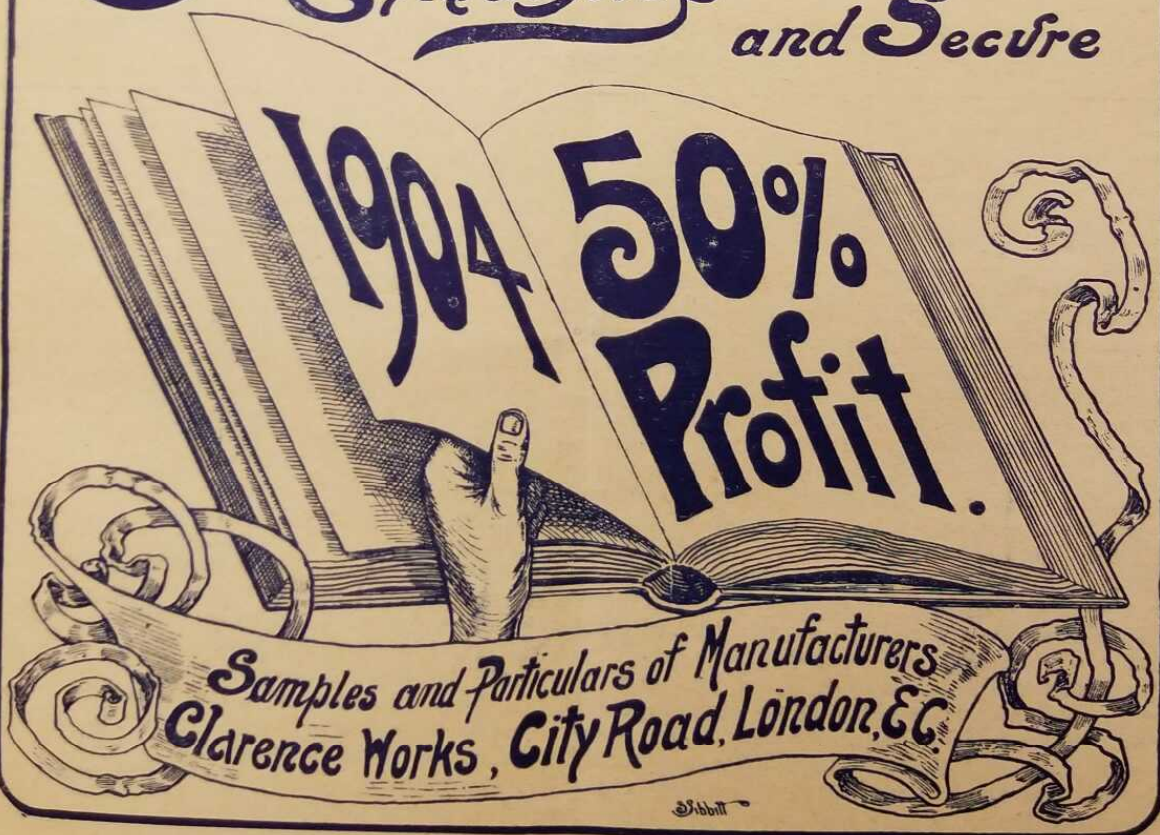
TABLE III.—MR. FREEMAN.
TO ASCERTAIN PROPER RATE OF DRAWBACK REQUISITE TO COVER LOSS.
IMPORT DUTY AT 3s. PER LB.

IMPORT.						EXPORT.					
After Experiment is completed. Remnants or Surplus returned to Stock.	Description.	Dry Tobacco. See Table II.	Representative weight at the commencement of the operation.	Quantity weighed out at the commencement of the operation.	Customs Duty.	Quantity calculated on a 14 per cent. moisture basis, the present drawback standard lbs.	Stalks and Small.				
lbs. ozs.		lbs.	lbs.	lbs.	£ s. d.	lbs. ozs.	lbs.				
2 14	Darvel Bay...	1 00	2 29	60 00		10 15 1/2	10 95	containing 13 46 per cent. moisture, 16 18 inorganic, 70 36 organic, sent to be ground into "offal" snuff.			
3 31	Sapong ...	2 54	3 31				54	Deduct 5 per cent. loss in grinding.			
	Deduct total weight of remnants			5 60			10 41	Net quantity deposited in Queen's Warehouse. The drawback standard is 14 per cent. moisture, 15 48 per cent. inorganic, 70 52 per cent. organic, consequently the drawback is calculated on:			
	Net total			54 40	8 3 2	10 36	10 36	at 3s. rd. per lb.			
	2s. 6d. warehouse charge				2	2 60		Deduct { 2d. per lb. for cost of grinding, and 2d. per lb. for cost of carriage. }			
	Interest and contingencies				4 6	40 22		Net drawback received			
	Total			54 40	8 7 10	54 40		Loss in manufacture (equivalent of 2 24 lbs.) grinding and moisture, &c.			
								Cigars (equivalent of 34 59 lbs. dry—see Table II.) at 3s. rd. per lb.			
								Deficit or loss sustained by exporter at present rate of drawback			
								Total			
								8 7 10 = 9 per cent. on outlay.			

NOTE.—£6 4s. + 15s. 4d. = £6 19s. 4d. divided by 40 22 lbs. cigars = 3s. 5 1/2d.; or, say, 3s. 6d. per lb. to cover cost of remaining Excise restrictions. On the basis of 54 40 lbs., the Stalks and Small form 19 04 per cent., Cigars 73 93 per cent., Manufacturing Loss 4 78 per cent., Loss in Grinding, &c., 2 24 per cent., or 3 total Dutiable Loss of 7 02 per cent.*

*SUB-NOTE.—Owing to the percentages being limited to two places of decimal the total is 99 99 per cent.

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THE CIGARETTE WORLD AND TOBACCO NEWS, JANUARY, 1904.

TABLE IIIA.—MR. DEXTER. TO ASCERTAIN PROPER RATE OF DRAWBACK REQUISITE TO COVER LOSS, IMPORT DUTY AT 3s. PER LB.

IMPORT.						EXPORT.			
After Experiment is completed. Remnants or Surplus returned to Stock.	Description.	Dry Tobacco, See Table IIx.	Representative weight at the commencement of the operation.	Quantity weighed out at the commencement of the operation.	Customs Duty.	Quantity at 14 per cent. moisture, the drawback standard lbs.	Stalks and Smalls respectively.		
lbs. ozs.		lbs.	lbs.	lbs.	£ s. d.	lbs.	ozs.	lbs.	
12 7 1/2	Java Branch-Leaf	276 3/8	937 3/8	100'00		9 7 1/2		9'46	
4 10	Strippers	3 3/8	10'37 1/2					'60	
14 10	Cuttings	12'38							
Deduct total weight of remnants				99'00					
Net total				70'91	10 12 8	8'61			
*Calculated at 15'71 per cent., the mean of 16'38 and 15'05 per cent.									
1/2 per cent. warehouse charge									
Interest and contingencies									
Total						70'91	10 17 5	70'91	

Total	10'66	containing 15'85 per cent. moisture, 20'61 inorganic, 93'54 organic, sent to be ground into "offal" snuff. Deduct 3 per cent. loss in grinding.
	'50	
	9'56	Net quantity deposited in Queen's Warehouse. The drawback for organic matter is 70'52 per cent. Therefore
	8'61	=drawback at 3s. 1d.
		Deduct 2 1/2d. per lb. for cost of grinding and carriage
		Net drawback received
		.. grinding and moisture.
		Cigars (equivalent of 50'53 lbs. dry—see Table IIa) at 3s. 1d. per lb.
		Deficit or loss sustained by exporter at present rate of drawback
		Total
		10 17 5

NOTE.—29 lbs. 10. = 118. 7d. = 29 lbs. 8d. divided by 58'75 lbs. cigars = 3s. 3 1/2d.; or, say, 3s. 4d., to cover cost of remaining Excise restrictions. On a basis of 70'91 lbs., the Stalks form 12'74 per cent., Cigars 82'85 per cent., Manufacturing Loss 3'77 per cent., Loss in Grinding and Moisture 1'22 per cent., or a total Drawback Loss of 5'00 per cent.

*Sub-Note.—The total is 99'98 per cent. For explanation see preceding note to Table III.

The cigar manufacturers claim that 3s. 6d. is the minimum rate of drawback that should be paid on a 3s. import duty, and even this will leave the manufacturer of higher grade cigars a loser, as tobaccos for this class contain more moisture and occasion a greater waste. In making this claim for a drawback at the rate of 3s. 6d. per lb., the cigar manufacturers do not wish the Inter-Departmental Committee to understand that this particular mode of repayment is insisted upon to the exclusion of any other and perhaps better method. So long as a full return of the duty originally paid is made by the Government the cigar manufacturers are not greatly concerned as to the exact methods or repayment that may be adopted by the Revenue authorities.

The present repayment on the "stalks" and "smalls" when ground into "offal snuff" is based on the richness of the organic matter contained in this snuff. The analyses of the "stalks" of the two experiments of Messrs. Freeman and Dexter show an average dutiable value of 2s. 10 1/2d. per lb. Seeing that the cost of carting and grinding averages at least 2 1/2d. per lb., the net dutiable value of the offal is 2s. 8d. per lb., or 5d. short of the standard rate of 3s. 1d. per lb. This fact shows the Government organic standard too high, and partly in consequence of this an increased rate of 3s. 6d. per lb. on the cigars is asked for in order to recoup cigar manufacturers for the losses sustained on the offal drawback. The cigar manufacturers claim to be relieved from the obligation to cart and grind their tobacco offal (stalks and smalls). Duty has been paid on the stalks and smalls as part of the leaf, and the fact that they are separated ought to be no bar to repaying the duty in full on such stalks and smalls on the same principle as is done with manufactured tobacco exported on drawback. The cigar manufacturers therefore claim to be allowed to deposit in the King's or other tobacco warehouses or export on drawback their stalks and smalls in an unground condition, and they would be prepared to sift the smalls in their factories if required, and so separate the "shorts" from the sand and dust before depositing in the King's warehouse.

Should the Inter-Departmental Committee be unable to support this claim, then cigar manufacturers ask to be reimbursed the expense of cartage and grinding with

consequent loss of material on the ground that the obligation is a fiscal one, and unnecessary from the trade point of view. The cigar manufacturers take the opportunity to point out that given the permission to deposit stalks in the King's warehouse, they would be able to import more "leaf" tobacco, and thus give additional employment to hundreds of persons in the country to "strip" such tobacco. The inadequate drawback allowance alone prevents this additional employment, and compels the operation of "stripping" to be performed abroad.

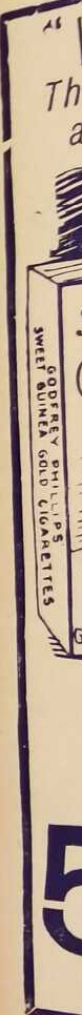
Cigar manufacturers ask for the abolition of the inorganic standard as applying to cigars, and that drawback be granted on cigars "shorts" and "stalks" on an equitable moisture basis only. In the case of the sifted sand and dust the cigar manufacturers ask for the application of a lower "organic standard," than the present one.

To save the additional expense of carriage cigar manufacturers claim to be allowed to deposit their unground stalks and smalls in the nearest Excise or Customs Tobacco Warehouse, and failing compliance with this request, to be reimbursed the additional cost of carriage entailed by the requirement to deposit such refuse in King's warehouses remote from the cigar factories.

Cigar manufacturers claim that a due allowance be made for the interest on money expended in duty from the time of clearing tobacco to the day of receiving the drawback, say 5 per cent. for six months, also that account should be taken of such fiscal items as payments of a warehouse charge, debenture stamp duty, licence duty, and allowance made for cost of samples taken for drawback analysis, the loss of fractions of a pound weight on packages presented for drawback, and the Excise restrictions under which the trade is carried on.

The granting of these claims will greatly facilitate and stimulate a large export trade being done with our Colonies. Only an inadequate drawback has proved a bar to the legitimate enterprise of the British cigar manufacturer.

Prepared on behalf of
 The Tobacco Trade Section of the London Chamber of Commerce;
 The United Kingdom Cigar Manufacturers' Federation; and
 The London Cigar Manufacturers' Association;
 And submitted by J. N. Derbyshire,
 Secretary of the United Kingdom Cigar Manufacturers' Federation,
 Bentinck Buildings, Wheeler Gate, Nottingham.
 15th December, 1903.



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

The Real English Bulldog,

NOT THE SHAM



5 a 1d.

The Real Godfrey Phillips' GUINEA GOLDS.

Not the Foreign Imitations.

The Glasgow Tobacco Trade in 1903.

WE take the following interesting account of the above from the *Glasgow Daily Herald* :—

In striking contrast to the two previous years, the past twelve months have been dull and uneventful in the tobacco trade. Not only has there been an almost total want of that incident which goes to make up the history of a trade, but business itself has been very quiet. Speaking of the trade throughout the country generally, it may be safely said that few quieter years are within the recollection of the present generation, and, as a rule, this less satisfactory state of affairs has been reflected in the balance sheets of the leading public companies. Fortunately, the causes of the decrease in profits are not peculiar to the tobacco industry, and are not far to seek. Trade generally has been passing through a period of depression during the current year, and as tobacco is more or less of a luxury, the firms handling that commodity have been among the first to feel the pinch of hard times. What was known as the "tobacco war" had been brought to an end before the year opened, and the profound calm has been disturbed only by lingering echoes of the fight. The end of the struggle between the two great British and American combines left many small details to be settled, but most of these have been compromised in some way or other, and the trade is now slowly settling down under the entirely new conditions which prevail. The amalgamation of the principal manufacturers throughout the country into one great company was not likely to be viewed with equanimity by the smaller manufacturers who were left outside, and therefore little surprise was expressed when it became known that negotiations were proceeding for the combination of the principal independent manufacturers. The leading firm in the movement was understood to be J. & F. Bell, Ltd., Glasgow, and the other names which were spoken of in connection with the scheme were Sydney Pullinger, Ltd., Birmingham; Aviss Bros., Coventry; and H. C. Lloyd & Son, Exeter. The new company was to be called the National Provincial Tobacco Company, Ltd., but in May of the present year it was announced that the negotiations had fallen through.

CIGAR TRADE.

The cigar trade has also received a good deal of attention at the hands of the combines, and developments have taken place of which it is not easy to understand the true import. It was stated that under an arrangement with the American interests the Imperial Tobacco Company were to become the agents in the United Kingdom for the Havana Tobacco Company, which controls the numerous factories combined under Henry Clay and Bock & Co. Ltd., the Havana Commercial Company, and Messrs. Banceo & Lopez. That some such arrangement had been come to was apparent from the registration of W. Klingenstein & Co. Ltd., with a capital of £600,000. The articles of association of the company provided that of the seven directors four should be nominated by the Imperial Tobacco Company, while it also holds three-fifths of the Ordinary shares. The company handles the supplies of the various American syndicates, and all importers buy through the company and sign an agreement to abide by a minimum price list.

It cannot be said that the Scotch manufacturers and retailers have had a particularly prosperous year, and, indeed, during most of the time business has been very dull. Some disappointment was felt that the Chancellor of the Exchequer did not take off the additional duty of 4d. per lb. imposed in 1900, though, on the other hand, the trade escaped the dislocation of business which an alteration of the duty invariably produces. One of the features of the trade in Glasgow, which is the centre of it, so far as Scotland is concerned, has been the steady increase in the demand for cigarettes.

POPULARITY OF CIGARETTES.

The popularity of cigarettes has grown far beyond the wildest dreams of the pioneers in this branch of the industry, and manufacturer after manufacturer has had to conform to popular taste, until there is not one without cigarette-making plant. The commencement of the industry in Glasgow dates back to 1888, and now close on a thousand people are said to be engaged in the manufacture of cigarettes in the city. Retail organisation is quite at a standstill throughout Scotland, and not a single meeting of any of the associations has been held during the year. Previous attempts to form an association in Glasgow had not been conspicuously successful, and the latest effort, backed though it was by some of the most influential of the retailers, has met no better fate. The United Kingdom Tobacco Dealers' Alliance is still alive, but its operations are confined to England.

The report of the Commissioners of Customs for the year ended 31st March last showed that the tobacco duty realised £12,450,000, an increase of 17.8 per cent. This large increase was not, however, wholly due to greater consumption, for the clearances of 1901-2 were considerably reduced by the forestalments which were made at the end of 1900-1 in anticipation of the rise in the

duties. It is probable that, if allowance be made for those forestalments, the increase in 1902-3 would only be about 3 to 3½ per cent.

CONSUMPTION AND STOCKS.

The following are the figures of the consumption for the past three years :—

	Population.	Pounds Weight.	Per Head.
			lb. oz.
1901	41,454,000	83,561,083	2 0½
1902	41,873,000	68,595,176	1 10½
1903	42,287,000	51,132,874	1 14½

At the end of 1902 the stocks at Glasgow, as well as the imports for the year, were the heaviest on record, and we give the figures for the three last completed years :—

	Receipts.		Deliveries.		Stocks, Dec. 27	
	Hhds.	Trcs.	Hhds.	Trcs.	Hhds.	Trcs.
1902	3914	3587	3199	1879	5958	3022
1901	3452	1910	3251	2015	5250	1302
1900	3629	2090	3425	1972	5049	1399

This increase was due more to the changes effected in the relations of sellers and buyers by the amalgamation of manufacturers in the Imperial Tobacco Company than to any increase in the volume of actual business, and the local market has been very materially affected in many ways by the combination.

MONTHLY REVIEW.

The year opened quietly on the open market, practically no business being done during January, and prices remaining unaltered. The receipts were 135 hogsheads 316 tierces. The deliveries to the town (exclusive of 216 casks cleared on "despatch") have been 251 hogsheads 174 tierces, and to the country 74 hogsheads 1 tierce. The second month of the year witnessed no change in the position, and very little business was done. The receipts were 26 hogsheads 286 tierces. The deliveries to the town (exclusive of 156 casks cleared on "despatch") were 198 hogsheads 164 tierces, and to the country 77 hogsheads. A slight improvement took place during March, and a more hopeful feeling was evinced. The receipts were 121 hogsheads 267 tierces. The deliveries to the town (exclusive of 187 casks cleared on "despatch") were 206 hogsheads 147 tierces, and to the country 95 hogsheads. During April the local trade was described as being practically at a standstill, though a somewhat improved inquiry was reported. The receipts amounted to 68 hogsheads 469 tierces. The deliveries to the town (exclusive of 187 casks cleared on "despatch") were 161 hogsheads 143 tierces, and 65 hogsheads 3 tierces to the country. The demand that was experienced during May showed little improvement upon that of the preceding month, and with the exception of two or three fairly large sales the local market remained quiet. Western Filler strips were inquired for, as large users were apprehensive of being unable to secure a sufficient supply for their next twelve months' requirements. The receipts were 11 hogsheads 90 tierces. The deliveries to the town (exclusive of 204 casks cleared on "despatch") were 150 hogsheads 172 tierces, and to the country 64 hogsheads 4 tierces. The business put through during June was very limited in extent, and prices remained unchanged. Receipts amounting to 111 hogsheads 150 tierces were reported. The deliveries to the town (exclusive of 216 casks cleared on "despatch") were 168 hogsheads 187 tierces, and to the country 54 hogsheads 2 tierces.

The second half of the year opened with a better tone. Business was fairly active during July, and some good sales were effected. Prices, however, became easier, and in some grades the previous month's quotations were reduced. The receipts were considerably larger, amounting to 335 hogsheads 120 tierces. The deliveries to the town (exclusive of 201 casks cleared on "despatch") were 119 hogsheads 152 tierces, and to the country 64 hogsheads. August's turnover was exceedingly small, though prices were firm at former quotations. A much better business in Western strips was reported from the south, though all grades of Virginias were neglected. The receipts were 629 hogsheads 3 tierces. The deliveries to the town (exclusive of 220 casks cleared on "despatch") were 190 hogsheads 192 tierces, and to the country 60 hogsheads 3 tierces. During September business was very active, and the total transactions were unusually large, though there was no change in quotations. The receipts were 866 hogsheads 144 tierces. The deliveries to the town (exclusive of 172 casks cleared on "despatch") were 181 hogsheads 170 tierces, and 262 hogsheads 2 tierces to the country. Business again fell away in October, and with the exception of one large sale there was little to report. Prices in some grades were slightly reduced. The receipts amounted to 27 hogsheads 371 tierces. The deliveries to the town (exclusive of 190 casks cleared on "despatch") were 181 hogsheads 162 tierces, and to the country 80 hogsheads 28 tierces. November was also a quiet month, and business was on much the same lines as in the previous month. The receipts totalled up to 71 hogsheads 550 tierces. The deliveries to the town (exclusive of 236 casks cleared on "despatch") were 150 hogsheads 164 tierces, and to the country 114 hogsheads. The stock in hand at the end of the month was 5,345 hogsheads 3,873 tierces, as against 6,313 hogsheads 2,806 tierces last year.

DAWN OF PROSPERITY
WHEED
EXQUISITOSA

50% Profit
TO
RETAILERS

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

S. Smith

REDUCTION OF TOBACCO DUTY.

LAST month the London Chamber of Commerce (Tobacco Section) had written Mr. Austen Chamberlain suggesting a reduction in the duty on tobacco from 3s. to 2s. 8d. per pound. In reply, Mr. Chamberlain asked for a full statement of their case, and accordingly the following memorial was prepared and sent in:—

TOBACCO TRADE SECTION, LONDON CHAMBER OF
COMMERCE (INCORPORATED),
OXFORD COURT,

CANNON STREET, E.C.

December 22nd, 1903.

To the Right Hon. AUSTEN CHAMBERLAIN, M.P.,
H.M. Chancellor of the Exchequer, Treasury, S.W.

MEMORIAL RE TOBACCO DUTY.

1. A very large percentage of tobacco, probably about two-thirds, manufactured in this country is consumed by the *working classes*, mostly in *half-ounces*, and the price for the last half-century has been 3d. per ounce.

2. There is no doubt that the reduction of the duty to 2s. 8d. per lb. in the year 1898 was in the right direction, because it gave the *working man* an opportunity of obtaining a really good tobacco at 3d. per ounce, or 1½d. per half-ounce.

3. Tobacco manufacturers have found from experience that the present rate of duty of 3s. per pound and a moisture limit of 30 per cent. has placed the manufacturers and retailers in a most serious position, because the increase of 4d. per pound in the duty made in the year 1900 has not fallen upon the consumer of tobacco, who still pays 3d. per ounce, but has been a loss to the manufacturers and retailers, placing them in a position which, we venture to think, was not intended when the last alteration was made.

4. Since the last increase in the duty several well-known manufacturers, dealing principally in tobacco retailed at 3d. per ounce, have closed their factories rather than face the serious loss entailed.

5. Under the present duty and moisture regulations it is impossible for tobacco to be manufactured for sale at 3d. per ounce and allow a living profit to the manufacturers and retailers.

The only alternative is to raise the retail price to 3½d. per ounce, or 1¾d. per half-ounce, which would greatly check the consumption, as past experience has fully shown, and the great difficulty arises with the half-ounces, as a farthing is an inconvenient coin.

6. In 1898 the moisture limit was reduced from 35 to 30 per cent., and the duty was reduced from 3s. 2d. to 2s. 8d. per pound.

In 1900 the duty was increased from 2s. 8d. to 3s. per pound, with a 30 per cent. moisture limit, or an average of 27½ per cent. in actual working on tobacco sold at 3d. per ounce; this includes natural moisture, which averages about 14 or 15 per cent.

7. In our opinion an ideal arrangement would be a return to the late duty of 2s. 8d. per pound, which worked so satisfactorily for the Revenue, the consumer, and the trade generally.

8. On March 5th, 1900, the Chancellor of the Exchequer stated that the additional duty on tobacco of 4d. per pound was a *temporary necessity*, and the Finance Act for that year limited the surtax to August 1st of the following year. He also said that he expected the additional duties would realise £1,100,000 extra.

9. It has been clearly proved from past experience that whenever the duty on tobacco has been increased the consumption per head of the population has declined, and amount of duty paid has not realised expectations, which is shown by the Board of Trade Returns.

10. On May 12th, 1903, the Chancellor of the Exchequer, in his Budget speech, stated that the yield of the tobacco duty for—

1900 was	£12,838,000
1901 ..	£10,567,000
1902 ..	£12,443,000
1903 ..	£12,500,000*

These figures show that the expected increase of £1,100,000 for each year has not been realised, but the natural increase has been checked.

11. Manufacturers are of opinion that taxation on tobacco should be kept at such a figure that the consumption would be stimulated and not checked, the object being not so much that the consumer should pay *less* taxation, but that he should pay it on a *larger consumption*.

KENRIC B. MURRAY,

Secretary, Tobacco Trade Section of the London Chamber of Commerce (Incorporated).

It was also decided to send copies of this memorial to all members of the section, and to all the tobacco, cigar, and cigarette manufacturers of the United Kingdom, requesting them to sign and return to the London Chamber of Commerce a slip (attached) stating their approval of, and adherence to, the claim for the reduction of the duty from 3s. to 2s. 8d. per pound.

* Estimated.

"MISSOURI MEERSCHAUM."

The Missouri meerschaum is a corn-cob pipe—not the thin, flimsy affair found in every tobacconist's shop, but a large, strong, durable cob which will do yeoman's service for a decade. The maize from which it is made is known as Collier's Best, and was first raised in Illinois. The Illinois kind makes a good pipe, but it chars too quickly. When planted in Franklin County, Mo., or in Brule County, South Dakota, it grows larger and harder than in Illinois. The texture of the cob is solid, like wood, and not porous, like ordinary cobs. The cob is hollowed, and the inside treated with a fire-proofing preparation.

The outside is cut smooth in a lathe, polished on a buff-wheel and varnished. The stem is made from a reed, although, for special orders, horn, celluloid, cherry, bone, and other materials are often employed. The Dakota trade is small, not more than 100,000 per annum; that of Washington, in Franklin County, Mo., has grown by leaps until it is now about 6,000,000 per annum. The farmer receives from 25 to 80 cents a hundred for the cobs, the price varying according to their size, hardness, and weight. Each cob is cut into three pieces, the butt and the middle being made into pipes, and the stalk end being used as fuel.



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica

Princessas

*In 100's and
50's.*

WHOLESALE ONLY, FROM THE MANUFACTURERS:—

R. I. DEXTER & SONS, LTD.,

NOTTINGHAM.

THE TOBACCO MARKETS.

Messrs. PRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of January 1st, 1904:—

There has been a limited business in NORTH AMERICAN TOBACCOs during the past month, with nothing of special interest to note.

The December Imports were:—305 Hhds.; Deliveries 1,159 Hhds.; the present Stock being 30,323 Hhds., against 38,189 Hhds. in 1902; 36,701 Hhds. in 1901; 38,278 Hhds. in 1900; 33,297 Hhds. in 1899; 26,484 Hhds. in 1898, and 25,929 Hhds. in 1897.

VIRGINIA LEAF AND STRIPS.—Some good parcels on offer of both new and old imports.

WESTERN LEAF AND STRIPS.—Fair business.

OHIO.—No direct shipments on offer.

CHINA.—Quiet business. Good selection on offer.

JAPAN.—Fair amount of business.

JAVA.—Some good parcels on offer.

TURKEY.—In fair demand.

DUTCH.—Quiet. CAVENDISH.—As usual.

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

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

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

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negrohead and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Columbian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Algerian.	Porto Rico.	Latakia.	Havana Cigars.	St. Domingo.	Varianan and South American.	Esmeralda.	Brazil.	Manilla Cigars.	Cigars, other sorts.	
Stock, 24th November, 1903	10973	5029	14408	227	250	3062	1687	2421	21773	412	381	17458	1789	218	22	5591	1863	2930	—	—	6921	1144	266	1970	88	376	2598	3394	
Landed since	369	126	—	—	—	163	77	143	489	10	2	1422	42	8	—	387	52	483	—	—	7	619	2	6	—	10	73	85	
Total Stock	11342	5155	14408	227	250	3225	1764	2564	22262	422	383	18880	1831	226	22	5978	1915	3413	—	—	6298	1763	268	1976	88	386	2671	3479	
Exported	—	3	—	2	1	163	—	6	8	—	—	68	1	—	—	23	4	1	—	—	—	12	—	16	—	—	18	18	
Bonded	87	63	109	6	1	1056	—	5	233	2	—	361	35	1	15	45	18	35	—	—	106	12	—	21	—	1	5	6	
Duty Paid	293	107	380	2	5	2	129	72	884	43	—	553	37	4	—	106	80	526	—	—	—	—	—	—	—	—	—	—	
Deliveries	380	173	489	10	7	1221	129	83	1125	45	—	982	73	5	15	174	101	562	—	—	343	632	2	60	4	24	102	188	
1903	10962	4982	13919	217	243	2004	1635	2481	21137	377	383	17898	1758	221	7	5804	1813	2851	—	—	5955	1131	266	1916	84	362	2569	3291	
1902	13218	5869	18737	307	58	1535	2209	2808	19395	624	407	12903	1898	253	16	4649	2289	5161	—	—	4253	1474	266	2137	88	215	2599	3590	
1901	15282	6382	13860	1213	49	1269	3080	2665	19082	362	385	15750	1094	235	14	4451	533	5361	—	—	1108	976	265	1513	131	160	1785	2769	
1900	16281	6183	14563	1261	138	1554	2237	1978	19892	62	421	14546	857	329	893	5555	1627	6622	—	—	1496	985	265	1702	663	20	1097	2778	
1899	13630	6588	11578	1231	270	1398	2986	1326	19012	158	432	13969	1263	274	397	3894	3542	5200	—	—	2310	1411	265	1699	475	2	1060	2935	
Imports from Jan. 1st to Dec. 22nd, 1903	3997	1822	1131	10	278	4427	774	892	13942	218	2	28657	879	35	20	4553	1155	4349	—	—	4786	5432	2	225	72	456	1418	1671	
1902	6841	4335	7689	48	29	4181	888	1281	11173	699	38	8692	1720	75	10	1972	3157	6734	—	—	4178	7080	3	1076	111	374	2580	3148	
Increase 1903	—	—	—	—	249	246	—	—	2769	—	36	19965	—	—	10	2581	—	—	—	—	—	608	—	—	—	—	—	—	
Decrease	2844	2513	6458	38	—	—	114	389	—	481	—	—	841	40	—	—	—	2002	2385	—	—	1548	1	851	39	—	1162	14477	
Deliveries from Jan. 1st to Dec. 22nd, 1903	6353	2709	5949	100	93	4958	1438	1219	12230	475	26	10662	1019	67	29	3398	1556	7159	—	—	—	3049	5775	2	456	76	306	1449	10770
1902	8331	2529	6291	109	105	4015	1669	1128	10960	437	16	11539	916	57	8	1774	1401	6934	—	—	1033	6582	2	452	154	319	1766	13297	
Increase 1903	—	180	—	—	—	943	—	91	1270	38	10	—	103	10	21	1624	155	1225	—	—	2016	—	—	—	—	—	—	—	
Decrease	1978	—	342	9	12	—	231	—	—	—	—	877	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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

TOBACCO NEWS
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TV
to the is first
Tobacco T

New Line.

LLOYDS'

'Golden Melon' Mixture



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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

RESULT OF DECEMBER COMPETITION.

The Winner of last month's competition, in which the word "crackers" was mis-spelt on page 353, was—
Mr. E. Payne, Bridge Road, East Molesey, Surrey,
to whom a parcel of The Tobacconists' Supply Syndicate's Specialities to the value of 20/- has been forwarded.

. This was not the mis-spelt word arranged by us, but owing to a printer's error the word "crackers" was mis-spelt, accordingly we award the prize to Mr. Payne, whose letter was first opened.

Our Mis-spelt Advertisement Competition.

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

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

TWENTY SHILLINGS

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

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

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