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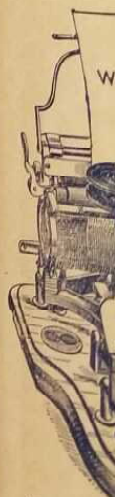
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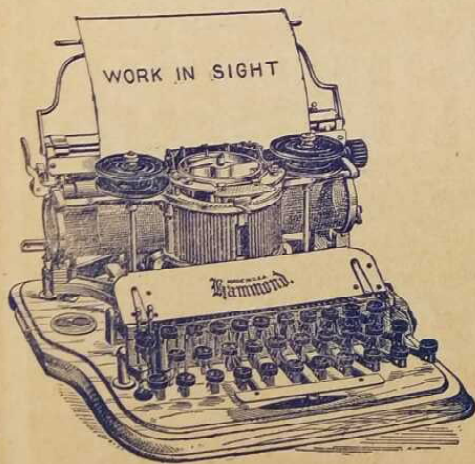
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The Cigarette World AND TOBACCO NEWS.

JULY 15th, 1908.

All Communications to be addressed to Offices of "Cigarette World," 32, The Broadway, Wimbledon, S.W.

Blocks should be sent direct to
Messrs. Chorley & Pickersgill, Ltd., The Electric Press, Leeds.

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. Designs for Advertisements are specially desired.

Advertisements of which proofs are required should reach us on the 8th of the month; samples can be dealt with up to the 10th.

We have much pleasure in announcing that we have secured the services of Mr. CHARLES BROMWICH, who is well known in the trade, and our readers will please note that our Advertising Department will in future be under his sole management and control.

All communications should, however, be addressed as usual—
"Advertising Manager."

THE "INDEPENDENT" RETAILER.



We are grateful for the appreciation of our policy shown by the trade, but, like Oliver Twist, we are going to ask for more, and, as we are prepared to give valuable consideration, we think we should get it.

Very many of our readers are in every sense of the word "independent," and whilst supplying the consumer with every brand in demand, yet have refused to have their windows dressed free of charge with an *exclusive* display of Trust goods, and continue to push the goods which they find can be relied upon for quality, and which also give the trader a liberal profit. It is well to make it quite clear what we mean by an independent retailer. As things are in the trade, retailers, in order to get a living profit

"NATIONAL SHAG," PACKED IN 1/32, 1/16, 4s. 6d. per lb.—THE PRIZE MEDAL SHAG FOR QUALITY.
W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.

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Trust goods, must sign the bonus agreement, because the margin allowed of ordinary profit is quite inadequate. Signature of this agreement necessitates a fair display of Trust goods, and there are numbers of tobacconists who receive a bonus and yet give the goods of outside manufacturers a good show; and these, of course, would be described as independent for our purposes. As to window dressing, we are fully aware that this is done by various wholesale houses also, but many hundreds of shops are dressed with from 90 to 95 per cent. of Trust goods, and give outside manufacturers no show whatever. As we have previously pointed out, every advertisement of an independent manufacturer which reaches a Trust subsidised shop is simply wasted; the only man which it is any use to approach is the man of experience and intelligence, who will exercise his own discretion and manage his business in his own way, without allowing the interference of any "combine." Outside manufacturers have been rather too slow to realise this, but there are signs that they have grasped the situation at last, and we are encouraged to hope that in the near future they will seek diligently for ways to get at the "cream of the trade." We are anxious to help them in this task, and we appeal to the trade to further our efforts. We wish to get a register of all tobacconists who are "independent" in the sense we have described. We shall not publish this register, and shall only utilise it for advertising purposes. The value of this information to independent manufacturers would be incalculable, and to this journal it would mean not only a saving of expense, by enabling us to eliminate from our list those Trust subsidised shops which are quite useless to our advertisers, but also a system by which we could get directly in touch with the most intelligent men in the trade. The results could not but be to our mutual advantage. Any independent retailer who reads this article should send his business card to this office, and he will be placed upon our free list for twelve months; this offer can, of course, only remain open for a few months, but we trust it will be taken advantage of to the fullest extent. If any of our friends would like specimen copies for distribution among any waverers, we shall be happy to send them, and shall be grateful for this kindly service. Furthermore, if any reader would send us on a card the name and address of any retailers not under the domination of the Trust, he would be doing us a great favour. If we could have, in addition to our present list, even a thousand such names, we should have a select circulation of more use to our supporters than the circulation of all the other trade journals put together. The advertiser of to-day does not want to draw a bow at a venture; he wants to get well on the target every shot. He does not want to distribute a trail of advertisements broadcast on the off-chance of a few of them reaching possible customers. His object is to get to know the right people to appeal to, and then to concentrate his efforts upon them. This is the secret of success, and the only trouble is how to find out where you should make your appeal. We make this request because we know that those who read our columns are genuinely anxious to

promote our policy, knowing full well that upon its success depends in great measure the future of the trade.

This by no means exhausts the help our readers can give us; those who have special sources of information can send us items of trade news, such as the names of new tobacconists' shops opened in their locality, and a variety of other matter likely to be of interest. For all information which we utilise we shall pay immediately on publication. Our Editor, moreover, is always ready to consider practical articles on trade subjects, and in this case again we can promise a quick decision and liberal payment. Not only, however, are we prepared to pay for articles and news, but we will pay for ideas. Suggestions for developing our circulation or improving the journal will receive most careful consideration. We do not want to stand still, and we are continually seeking fresh ways of attracting readers. We shall also be glad to hear of agents in centres where we are not represented, and readers who can help in this way should write to our manager for particulars as to terms. May we again call attention to our free post-cards, as advertised on our cover; these have been found most useful, and a supply will be sent post free on application. The use of these cards saves a vast amount of trouble, and ensures that the name of this journal is mentioned in every reply to an advertisement.

We would also venture to ask all independent manufacturers to send us early particulars of any new lines, together with samples, so that we may be able to give our readers the very fullest and earliest information. The latest date for samples is the 10th of each month.

Finally, we would ask any readers who have either a complete file of the journal or complete years between 1899 and 1906 to write to us and state prices at which they are willing to dispose of same, as we are frequently asked for back numbers, and our stock is getting short.

QUEENS WHO SMOKE.—Queen Amélie of Portugal, who, unfortunately, is in a very poor state of health at present, is one of several European queens who favour smoking; and she constantly seeks solace in a cigarette of exquisite flavour, of which she always carries a supply about with her. On the other hand, her mother-in-law, Queen Maria Pia, detests even the smell of tobacco, due, doubtless, to the fact that both her husband and her son, the late King Carlos, indulged in black, strong cigars, and so impregnated the atmosphere of the royal palace with their pungent odour as to make Queen Maria an opponent of tobacco smoking for ever after.—M.A.P.

LADY SMOKERS.—One of the largest dealers in cigarettes in Piccadilly says that the practice of cigarette smoking is making fabulous progress among ladies in the higher circles. His firm has sold 100 per cent. more of expensive cigarettes to ladies this year than last. Among recent purchasers on a large scale was the Queen of Spain, who bought, however, for the purpose of making gifts to her friends. She has ordered a number of red morocco cases, with the Spanish arms on the top in gold, each to contain 22 varieties of cigarettes. The dealer referred to holds warrants from half the royalties in Europe, and he says that the Queen of Roumania is one of the votaries of the cigarette.

LINES THAT SELL:—"NILO" EGYPTIAN BLEND CIGARETTES, 5s. 6d. lb.; "GOOD TACK" (32), 3s. 6d. lb.; "SPECIAL STRAIGHT CUT, No. 5," 5s. 6d. lb.; "LOLAH" TURKISH CIGARETTES, 5s. 6d. lb.; "DOTS" VIRGINIA (40), 5s. 6d. lb.—W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.

Trade News and Notes.

MR. ARTHUR WALTON HIGNETT, of Hignett Bros. and Co. Ltd., tobacco manufacturers, of Liverpool, who died on January 28th, aged 38 years, left estate valued at £187,391 gross and at £119,285 net.

SMOKING IN PUBLIC LIBRARIES.—At their next meeting the Brixton Free Libraries Committee will consider a suggestion that smoking should be permitted in one of the borough libraries.

MR. ROBERT TUMMOND MORRIS, of 8, Christchurch Road, Doncaster, tobacconist, left estate valued at £14,976 gross, with net personalty £11,788. He gave £100 per annum to his housekeeper, Emily Mary Raxby; £100 per annum to his shop assistant, Bertha Rodgers. The residue of his estate he left upon trust to the executors of his will, to pay the same to the Common Right Owners Commissioners of Doncaster to found and endow a charity in Doncaster for the benefit of poor widows.

TOBACCO LICENCES.—Mr. Watt asked the Chancellor of the Exchequer whether he would introduce a graduated scale in dealing with the licences of wholesale tobacco manufacturers instead of charging each the same figure, viz., £30, no matter the quantity they manufactured, especially in view of the fact that in the last seven years the number of wholesale manufacturers had been reduced by about 90 firms, thus much curtailing the nation's income from this licence. Mr. Lloyd-George: The existing scale of licence duties charged on tobacco manufacturers is graduated from £5 5s. to £31 10s., having reference to the quantity of tobacco manufactured.

EXCURSION OF MESSRS. GALLAHER'S WORKERS.

—The annual excursion of the employees of Messrs. Gallaher's tobacco factory took place on Saturday, June 27th, when Warrenpoint was visited. The party numbered about fifteen hundred, and were conveyed by two special trains leaving the Great Northern Railway Station, Belfast, at 8.40. Refreshments were provided on arrival at Warrenpoint, and afterwards sightseeing was indulged in, the majority of the party proceeding to Rostrevor. The day was an ideal one—though perhaps too sultry for some to climb Slieve Ban to Cloughmore—and the outing was very much enjoyed by everyone.

PROTECTION IN IRISH TOBACCO.—Mr. Lloyd-George, replying to Mr. W. Redmond, said, after consulting the Vice-President of the Department of Agriculture, he had arranged that instead of the rebate which was allowed at present a sum of £6,000 shall be placed at the disposal of the Department in the next financial year, and subsequently up to 1913, for the encouragement of the tobacco industry in Ireland. Mr. Redmond: I thank the right hon. gentleman for his sympathy in this matter. Would it be possible for him to find time to receive a small deputation from the tobacco growers?—Mr. Lloyd-George: Yes, sir.—Major Anstruther Gray: Would the right hon.

gentleman consider whether he could mete out the same treatment to Scotland?—Mr. Carlile: And to England?—A Welsh Member: And to Wales?—Mr. W. Redmond: Is not the present position of the tobacco industry in Ireland the result of six or seven years' laborious experiments, which have taken place in none of the other countries, and which have shown that Ireland is the most suitable for this industry?—Mr. Lloyd-George: That is so. If a case is put before me showing that the same conditions obtain in England, Scotland, or Wales, I shall be glad to consider it.

IRISH-GROWN TOBACCO. WHAT THE GOVERNMENT GRANT OF £30,000 POUNDS MAY MEAN.—Much satisfaction is felt in Ireland regarding the sympathetic Government grant for tobacco culture in that country, which, as reported in the *Daily Mail*, has been fixed at £6,000 per annum for a period of five years. The Chancellor of the Exchequer has arranged that this annual allowance shall be placed at the disposal of the Irish Department of Agriculture, and be continued up to the year 1913. A sum of £30,000 spread over the period mentioned should give

splendid stimulus to a most remunerative form of agriculture in a country favoured with a climate well suited to tobacco culture. The industry was stamped out of Ireland during other centuries for political reasons, but its revival in this generation by Colonel Everard, in Central Ireland, by Lord Barrymore (formerly Mr. Smith Barry, M.P.) in the south, and other lesser men of energy and capital, has been benefitted even by the small aid of a rebate of 1s. per lb. of tobacco produced and sold under limited conditions. The experimental stages have been successfully mastered by a small band of

Irish gentlemen. Manufacture on a commercial basis is in its infancy, and there is now strong hope that by the year 1913, with the help of this Government grant, Ireland will have a flourishing tobacco industry in the agricultural provinces of Leinster and Munster.—*Daily Mail*.

Fires.

HEROISM AT A FIRE.—During an outbreak of fire during the night of June 11th, in St. George's, Shadwell, E., at a shop tenanted by Mr. Carlis, tobacconist and cap manufacturer, a man named William Gilbey had a narrow escape from death. Hearing a woman's cry, he entered the burning shop, but was almost overcome by the smoke and flames. He turned to escape, the staircase being a mass of flames, but to his horror some one had closed the front door, which was the only means of exit. Too weak to break the plate-glass window, he managed to stagger to the front of the shop, where a dock labourer smashed the glass, and the would-be rescuer was assisted out in a state of collapse and taken to the London Hospital, where his wounds, consisting of burns and cuts, were

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Foreign.

AUSTRALIAN DUTY ON MATCHES.—Some difficulty has arisen in consequence of a provision that the number of matches contained in a box imported into Australia must be counted, or a penalty of 2s. per gross incurred. Captain R. Muirhead Collins, the Representative of the Commonwealth of Australia in London, desires to notify that, having brought the matter under the notice of the Commonwealth Customs Department, he is now advised by telegram that the "average of gross accepted boxes may be marked with the average contents." The difficulty arose from the fact that these boxes being machine packed, it is not possible to absolutely ensure that the contents will be exactly correct, and a margin of error was necessary.

HUNGARY'S TOBACCO INDUSTRY.—The Hungarian State tobacco industry is, according to the latest report, in a very healthy condition, and in many respects one of the flourishing concerns. To-day more than 1,000 districts grow tobacco, and 100,000 acres are cultivated by 12,000 growers. According to the report, each acre produced 791 kilogrammes, the value of which in English money is about £12 16s. The least successful department is the export, for in 1906 it only exported 6,089 kilos. of pipe tobacco, 373,050 cigars, and 3,889,700 cigarettes. It will therefore be seen how much is consumed in Hungary itself. The foreign trade with England, Holland, Switzerland, Roumania, Germany, Spain, Italy, and the French Colonies has fallen off considerably. In Hungary there are twenty-two State tobacco factories, with 19,253 employees, of which number only 1,333 are males.

TOBACCO CULTURE IN PERSIA.—The export of tobacco from the Port of Bushire for the year 1906 to 1907 rose from £20,451 to £29,474. There are, says Mr. Vice-Consul H. G. Chick, in his report on the trade of Bushire for that period, two totally distinct varieties of the plant cultivated in Persia, denominated respectively "tutun," grown on the Caspian littoral and shredded very fine, serving for cigarette smoking and snuff, and "tambaku," with which the export *via* Bushire is alone concerned. This has hitherto been extensively exported to other Mussulman lands for smoking in waterpipes—"Kalianis" and "narghiles." But this year shipments of tambaku from the Isfahan districts to the amount of £331 to Liverpool and £148 to the United States are also to be noted, and it is reported that in the latter country it has been found to make an aromatic blend with Virginian tobacco for cigarette smoking, &c. Some years ago a scientific process was discovered for adapting it for use in pipes, cigars, and cigarettes, but, either through want of enterprise or the incompleteness of the discovery, the experiment was not proceeded with. The cultivation of the plant is very extensive in Isfahan; another class of the same variety, but much more fiery and acrid to the taste, is known as "garnsir" (tobacco from the warm regions), and is grown in the districts of Lar and Galadar in the Persian Gulf zone.

MARYLAND TOBACCO CROP.—Mr. Consul Fraser, reporting on the trade of Baltimore for 1907, states as follows:—The growing of tobacco is the oldest industry in Maryland, and tobacco will grow in every part of the State, with, perhaps, the sole exception of the Allegheny Mountains. Its production, however, has not been for some years attended with satisfaction either to the planter or purchaser, and the aim of the Maryland Tobacco Growers' Association, which held a meeting in Baltimore in Novem-

ber, 1907, is to improve the quality of Maryland tobacco by the introduction of seed from other States, and by more careful cultivation, handling, grading, and packing, which have not hitherto been up to the standard of other States. The inspection of tobacco has not been satisfactory, and the Association desires that the whole system be re-organised, and that the State, which at present has the sole control of the inspection of tobacco, be, if possible, relieved of it, and the inspection of tobacco, together with the warehouses, turned over to the planters. The crop of Maryland tobacco grown in 1906 and marketed in 1907 consisted of 21,363 hogsheads, including 1,050 hogsheads of new ground leaves and about 1,075 hogsheads of bay or upper country tobacco. It is estimated that the crop of 1907 will be somewhat smaller. There has been but a small quantity of the new crop received so far, but it would seem that it is of good colour, and, taken as a whole, the quality is reported very fair. With the exception of 171 hogsheads in first hands, all the 1906 crop of Ohio tobacco, consisting of 4,149 hogsheads, have been sold. The 1907 crop is estimated to be much smaller. The prices of Maryland tobacco ranged from 4 to 14 cents, according to quality and colour. In consequence of some 825 hogsheads being part crop and part seconds they remained unsold.

RHODESIAN TOBACCO. THE POSSIBILITY OF ESTABLISHING A GREAT INDUSTRY.—At the recent annual agricultural dinner at Bulawayo, Mr. G. M. Odlum, speaking as the judge of the tobacco exhibits, pointed out that the world's consumption of tobacco was 2,000,000,000 pounds per annum; of that the tobacco which discriminating smokers used came from three places, whose total output was 400,000,000 pounds. That meant that 1,600,000,000 pounds of tobacco were produced annually which was of an inferior quality, and sold to people who were willing to punish their palate for the sake of their pockets. Of those good tobaccos, Rhodesia was the first country, outside a little section of America, that had succeeded in producing the choice Virginian leaf, and, moreover, they had done it at the most opportune moment—when there was a trade dispute, which made the manufacturers inclined to buy anywhere than in America. And similarly with regard to the Turkish leaf, which hitherto had solely been produced by the Balkan districts. That was proof enough, he thought, that the possibilities of creating an enormous industry were theirs. The manufacturers would accept all that they could produce. Profitable export depended upon economical production, quality, quantity, and organisation. The first three rested with the farmer. The only other matter, then, was that of organisation. The B.S.A. Company were providing that in the shape of the warehouses, and it was urged that all export dealings be done through that medium. There might for the moment seem advantages for the grower dealing direct with the speculator and the manufacturer, but ultimately the real benefit would be reaped through the warehouse, whose complete success, however, must be delayed so long as growers refused to avail themselves of its facilities. The company did not intend the industry to remain stationary, and schemes of far greater magnitude were being matured ready for being put into effect the moment farmers showed by their efforts that their adoption would be justified.

THE AMSTERDAM TOBACCO TRADE.—The British Consul at Amsterdam reports as follows for the year 1907:—The past year has been remarkable for unusually high prices and large supplies, and may be considered as a most important period in the trade. The sales in 1907 of Sumatra, Java, and Borneo tobacco, which amounted to 834,351 bales, realised 91,640,000 gulden (£7,636,000), as compared with 79,500,000 gulden (£6,625,000) in 1906. About two-fifths of this amount is estimated to be profit. The reaction which some merchants feared would follow the excellent year 1906 did not take place, but, on the contrary, 1907 was even more prosperous. 246,830 bales

"NATIONAL WEIGHTS," 5 FOR 1d., WITH COUPONS, 3s. 2d. PER BOX. SELLING WELL EVERYWHERE. CUSTOMERS PLEASSED. RETAILERS PLEASSED.—W. T. OSBORNE & CO., 47, BLACKFRIARS RD., LONDON, S.E.

of Sumatra tobacco were imported into the Netherlands during 1907. The crop was about 10 per cent. larger than that of the preceding year, and was sold at an average advance of 4 Dutch c. per half kilo. The average price for the whole was 159 Dutch c. per half kilo., which represents a total value of 61,000,000 gulden (£5,083,333). Java sent to the Netherlands the enormous quantity of 515,086 bales of tobacco, as compared with 432,316 bales in 1906. Although the average price of the whole is only 1 Dutch c. higher than that of the preceding year, the leaf crop improved in price 20 per cent. above that of the preceding year. From Borneo came 16,212 bales as compared with 17,062 bales in 1906, but this sort realised an average of 100 Dutch c. per half kilo., as compared with 96½ c. in 1906. The 1907 crop of Sumatra is estimated to amount to about 115,000 bales more than the crop of 1906.

Law.

Remarkable evidence was given on July 8th at the Black Horse Hotel, Horsham, before the Coroner, Mr. F. W. Butler, and a jury, at an inquest held on the body of Ernest Lymes Cuff, aged 42 years, a tobacconist, of 43, London Road. Mrs. Cuff, the widow, was the first witness called. She gave no evidence of importance, but her behaviour was such that eventually she had to be taken out of the room. "Why this inquiry?" she asked the Coroner at the outset: and later, when the medical evidence was to be tendered, she frequently interrupted, and said she was not going to be insulted. The jury recorded a verdict that death was due to pneumonia, accelerated by delirium tremens.

"GLASGOW MIXTURE."—In Glasgow Sheriff Court judgment has been issued by Sheriff Balfour in a second action at the instance of the Imperial Tobacco Company, Ltd., arising out of the infringement of their brand of tobacco known as "Smith's Glasgow Mixture." The present action was directed against Aaron Vershaw, trading under the name of A. W. Shaw, tobacconist, 8, University Avenue, Glasgow. Interim interdict was granted on May 18th, and proof was subsequently heard by the Sheriff, who has now declared the interdict perpetual, and awarded £20 in name of damages to the pursuers. In a "note" to his interlocutor, the Sheriff remarked that the case was very much the same as that brought against Abraham J. Binick, and it was clear that the samples containing the purchases made by pursuers' agents were not "Smith's Glasgow Mixture," but were spurious tobaccos. He was quite satisfied that the inferiority of the tobaccos purchased did not arise from the sanitary operations in defender's shop, and that no error was made by defender in selling the tobaccos, but they had been clear attempts on the part of defender and his shopwoman to palm off spurious tobacco as "Smith's Glasgow Mixture."

W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.—THE BEST HOUSE FOR MIXED PARCELS. SEND FOR PRICE LIST.

FAILURE OF DERBY TOBACCONISTS. DEBTOR'S STRANGE ADMISSION.—At the Derby Bankruptcy Court on June 16th John Hirst, the elder, and John Hirst, the younger, who carried on business as tobacconists at 45, Sadler Gate, Derby, attended for their public examination. The elder bankrupt, who also worked as a journeyman blacksmith, said he commenced business in a partnership with his son as tobacconists in August, 1907, with a capital of £25, which was borrowed from a professional money lender. They had to pay back £40, at the rate of £1 a week, but he had not calculated the rate of interest. His son looked after the business in the day time, and he at night. The biggest weekly takings amounted to about £8. He had a wife and five children to keep, and his household expenses amounted to 50s. weekly. He was earning 35s. a week as a blacksmith when he worked, but he had been ill four months, and had drawn £40 out of the business since Christmas. His son only had a few

coppers per week out of the business, but he had his clothes and living provided. He first found he could not pay in full when he was pressed by creditors. He was indebted to two money lenders who were partly secured, and he had to sell furniture and his son's and daughter's bicycles to file his petition. The gross liabilities were £112, of which £99 18s. 4d. was expected to rank for dividend, and the deficiency amounted to £77 7s. Debtor admitted that when he began business he was hopelessly insolvent, and was in the hands of money lenders. The son was also examined, and the examination was closed.

DUTCH SHIP FORFEITED. SMUGGLING ON THE IRISH COAST.

—In the Four Courts, Dublin, on June 19th, the case of the Attorney-General v. Roclofs and others came before the Lord Chief Baron and a city special jury. The defendants, who are resident in Holland, were the registered owners of a sailing vessel called *The Cosmopolite*, about 36 tons. The action was in the nature of a petition that the vessel

and her cargo should remain forfeit to the Crown of England because she had been found illegally within three miles of the coast of the British dominions. The evidence of Lieutenant Travers, who was in command of the gunboat *Skipjack* was that on the 30th of May he left Queenstown on board that vessel and steered along the south-west coast of the county of Cork until he came to Cape Clear. There he saw the *Cosmopolite* heading out to sea from the coast. She was within a mile and a half of the coast when he saw her first, and when he ranged the *Skipjack* alongside bearings were taken, which showed that they were well within the three miles' limit of the shore. He sent a crew on board the vessel. They questioned the captain, who told them that he was bound for Iceland from Rotterdam. They searched the vessel and found 3,540 lbs. of Cavendish tobacco, 37 lbs. of other sorts of tobacco, and 50½ lbs. of cigars, with £204 in Irish banknotes and silver. It was alleged that the vessel had been engaged

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Police

THEFT OF Frederick North of the Imperial... stealing cigars... that when the... Saturday, Jun... parcel, and we... them to take... overalls," but... toward to con... G. Division, sa... in the store-r... gone over in t... that some of... cigars havin... director, said... Scott had no... was a trusted... The prisoners... and Scott w...

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W. T. O.

in smuggling round the Irish coast. There was no appearance for the defence. Evidence having been given, the jury found for the petition, and the Lord Chief Baron gave judgment, directing that the vessel, with her tackle and cargo, "do remain forfeit." The money found on board was returned to the captain a day or two after the seizure.

Police.

THEFT OF CIGARS.—Henry Scott (63), packer, and Frederick Norris (30), stock-keeper, both in the employment of the Imperial Tobacco Company, were charged with stealing cigars, the property of their employers. It seemed that when the men were leaving the factory at midday on Saturday, June 6th, they were observed carrying each a parcel, and were stopped. They produced passes allowing them to take out what was described as their "dirty overalls," but when the parcels were opened each was found to contain 50 cigars.—Detective-Sergeant Leach, G Division, said that the whole of the stock of boxes stacked in the store-rooms, of which Norris had charge, had been gone over in the interval of remand, and it had been found that some of the stacks were hollow in places, boxes of cigars having been stolen.—Mr. Faulkner, managing director, said that some thousands of cigars were missing. Scott had nothing to do with the stock-room, but Norris was a trusted man and had been some time in the service.—The prisoners asked to have the case disposed of summarily, and Scott was sentenced to 14 days and Norris to two months.

DEAR CIGARETTES. WARMLEY MINER TO PAY FOR FOOLISH THEFT.—For stealing two dozen packets of cigarettes and four cigars, valued at 2s. 4d., the property of James Butcher, the licensee of the Lamb Inn, Warmley, Frederick Comely, a young miner, belonging to Warmley, was ordered to pay £1. Mr. F. C. Gilmore prosecuted. The evidence showed that defendant visited the inn with a companion and called for drinks. Left alone in the bar, he was caught by the landlord leaning over the counter. Later the articles were missed, and he was followed. When accosted by Sergeant Sims he denied the theft, but the things were found in his coat pockets. Comely said he took the things when under the influence of drink.

A SEARCHER'S DISCOVERY.—Frank Tremlin (17), a youth in the employ of the British American Tobacco Company, was brought before the Bristol magistrates on July 8th on a charge of stealing 55 cigarettes, valued at 5s., the property of his masters. Sidney West, a searcher, employed by the British American Tobacco Company, stated at 4.45 the previous evening, as the men were leaving, he searched some of them. He picked out the defendant, as he had something bulky in his left hand coat pocket, and asked him what he had on him. Tremlin replied, "Cigarettes, which I have taken." Thereupon he took out 55 cigarettes. The manager of the British American Tobacco Company's factory at Raleigh Road, Ashton Gate, said the defendant had been working at that place for three years. His wages were 11s. a week, and in addition every one of the employés was made an allowance of cigarettes.—Mr. A. G. Verrier (to witness): Whether they smoke or not?—Witness: They all smoke, sir. (Laughter.)—Mr. Verrier: So you encourage them to smoke?—Witness added that the defendant could not be taken on again at the factory.—The magistrates bound defendant over to be of good behaviour for twelve months, his brother standing as surety for £5, but the Chairman remarked he hoped their action in the present case would not be misunderstood by other employés, for the next case brought before them would be severely dealt with.

A BETTING PROSECUTION IN DUBLIN.—On July 7th, in the Northern Police Court, before Mr. Wall, a youth named Henry Martin was summoned by Inspector

Kernan for using the shop and back parlour of 3, Temple Bar, for the purpose of betting, and also with loitering in Temple Bar on divers occasions for similar purposes. A man named Michael Mitchell was summoned for being on the premises. Mr. Tobias prosecuted on behalf of the police, and Mr. Frank Fitzgibbon (instructed by Mr. Scott) appeared for the defence.—The case had been partly heard on a previous day, when Inspector Kernan gave his direct evidence.—Cross-examined by Mr. Fitzgibbon, witness said Martin was not the tenant of the house in question, but he knew him to frequent it.—Sergeant Crosbie (9 B) stated that he entered the house on the 2nd July in company with the last witness. He saw Martin and Mitchell in the shop, which had the appearance of a tobacco shop, but there was only a few cigarette boxes to represent the stock. Both defendants were outside the counter. The place was searched, and he saw two dockets relating to betting being handed to the inspector. Later on at College Street Police-station, where both defendants were in custody, Mitchell turned out his pockets, and disclosed a torn docket. There was also found on Mitchell a piece of paper on which were the names of various horses, as well as a 2s. piece. One of the horses named was called "Sore Toes." (Laughter.)—Mr. Tobias: and I see another is called "Dublin Fusilier." (More laughter.)—Mr. Wall: That is not "Sore Toes."—Constable Laffey (43 B) deposed to having been told off to watch the premises in question since May last. On the 25th May, between the hours of 12 and 2, he saw 32 men enter the shop, Martin being then standing at the door. On the 27th May, between 1 and 3 o'clock, he observed 39 men enter; on the 29th of the same month 42 men entered between 12 and 2. On another subsequent occasion he saw 48 men enter the shop between the same hours. On the day of the raid he was in the shop when the Inspector and Sergeant arrived; Mitchell and Martin were standing at the counter, and Mitchell said, "It's all right, 42, I came down here with a few shillings for Johnny M'Mahon on a horse." The witness then deposed to discovering two dockets on the floor of the shop behind the counter.—Cross-examined by Mr. Fitzgibbon, witness was called to write certain words corresponding with words on the incriminating documents. Having done so the two sets of handwriting were handed up to his Worship for examination.—Mr. Tobias (re-examining): Is there the slightest foundation for the suggestion that you wrote these dockets and planted them behind the counter?—Witness (emphatically): No; I could not be guilty of anything of the kind for a thousand pounds.—Mr. Tobias: Was there any sign of any tobacco trade being done in the place? No.—Constable Stack (165 B) also deposed that the results of his observation of the house from the 1st of May showed that the place was frequented by from 30 to 40 men daily. On one occasion, as he approached the place, Martin, who was standing at the door, turned round suddenly, and gave a signal, and seven or eight men rushed out. On a subsequent occasion, under like circumstances, three men dashed out. The place never showed any trace of a trade being done in tobacco.—Mr. Tobias: Was Matthew Hamilton the owner of the shop there? Yes.—Mr. Wall: What was he? He used to occupy the place for betting.—Mr. Fitzgibbon objected to the evidence.—Mr. Tobias: He was fined £25.—Mr. Fitzgibbon said he most strongly objected to this being used against his client, and he regarded it as scandalous to introduce such a thing.—Inspector Kernan, in reply to Mr. Wall, said the house was raided by the police on May 21st, and on that occasion Hamilton was fined £21.—Mr. Tobias having closed his case, Mr. Fitzgibbon asked for a dismissal of the summons against Martin, on the ground that there was no evidence against him of having used the place for betting. As regards Mitchell, he was only charged with being on the premises.—His Worship, in giving his decision, held that the defendant Martin had used the premises for betting purposes. For this offence he imposed a fine of £5, and made no rule on the second charge—that of street betting. In the case of Mitchell he was bound over, in his own recog-

nisance of £100, to be of good behaviour, and not to frequent gaming houses in the future.

MR. POPP'S FIRST WIN.—After a struggle lasting nearly seven years, Mr. Jacob Popp, the High Wycombe tobacconist and newsagent, has gained a notable victory. He has been fined 330 times for contravening the Lord's Day Observance Act of Charles II. by trading on Sundays, and on June 27th he made his three hundred and fortieth appearance at the local police court. This time the four magistrates on the bench were divided in opinion, and the summons was dismissed without a fine or costs being inflicted.

ALLEGED FALSE PRETENCES AT KING'S NORTON.—Joseph Butt (48), herbal cigarette maker, was indicted at the Worcester Assizes for obtaining by false pretences on March 20th, at King's Norton, from John Henry Baker, the sum of £1 15s., with intent to defraud. Mr. Coates Preedy prosecuted, and Mr. J. B. Matthews defended. Mrs. Baker, who with her husband keeps a shop at Poplar Road, King's Heath, said on March 20th prisoner called and stated he was the representative of a very old firm in Bristol, and desired to get an agency in King's Heath. All the customers who would come to her were already customers of an old-established Quaker firm—Butt & Sons, cigarette makers, of Bristol. Mr. Baker said he would take up the agency, and after some cigarettes were produced a bill for £2 5s. was made out. Witness brought £1 15s., and prisoner said he would advance 10s., which sum was fixed as six weeks' rent of a card. The customers did not come for the cigarettes, and a letter was written to the firm, but it had not been returned. Witness said she understood the cigarettes were herbal, and contained no tobacco.—John Baker, in his evidence, stated that he parted with the money because the prisoner promised to send the customers.—Detective Lewis, Bristol, said there was no firm in Bristol named Butt & Son. When prisoner was arrested four or five boxes of cigarettes were brought out from under the kitchen sofa. Cross-examined, witness would not dispute that prisoner went about selling cigarettes.—Mr. Matthews submitted there was no case to go to the jury. Mr. Baker's evidence was that he parted with the money because the prisoner promised to send customers.—His Lordship said the prosecution did not appear to have this pretence lodged in the indictment.—Mr. Coates Preedy said prisoner alleged he was the representative of a very old firm, and contended that there was sufficient evidence to support the indictment.—His Lordship said he could not stop the case, but the other pretence ought to have been lodged in the indictment.—Mr. Matthews submitted to the jury that the case was one for the County Court.—The jury returned a verdict of "Not guilty," and the accused was discharged, the Judge remarking that if the case had been otherwise dealt with he would have had a different experience.

A POPULAR FALLACY.—James Richardson (20), sawyer, of Priory Place, Hackney, was charged before Mr. Fordham at the North London Police Court, on June 10th, with stealing a silver cigarette case and a silver matchbox and card case, value £4, the property of George Lyon Mackenzie, a clerk in the London and Shanghai Bank, of Lombard Street. The prosecutor resides in Alwyn Place, Canonbury, and missed the silver from a dressing-table by his bedroom window on the first floor. It was apparent that some person had climbed to the window by holding on to the ivy and the stack-pipe. The prisoner, who was arrested by Detective-Sergeants Kenward and Pride, denied pledging the cigarette case, which was found at the shop of Mr. Septimus Sanders, pawnbroker, of Mare Street, Hackney, and as the pawnbroker was unable to identify the prisoner as the person to whom he advanced 7s. on the article, Mr. Fordham asked the prosecutor if he was sure that the cigarette case produced was his. The prosecutor was positive, and he advanced as an additional aid to identification the fact that he had himself pledged the

case with another pawnbroker for the sum of 7s. He suggested that this sum was marked in some private way on the article, and that was why Mr. Sanders advanced the same amount.—Mr. Fordham: Where is the mark?—The Prosecutor: I have been unable to find it, but I understand pawnbrokers always mark the pledges.—Mr. Fordham: Oh, yes, I know they do.—Mr. Sanders said that he had never heard of such a practice in the trade. The pawnbroker would be damaging goods if he marked them.—Mr. Fordham: But I know from personal experience that they mark watches.—Mr. Sanders: A watchmaker might in repairing a watch, but I have never, in the course of my twenty-eight years' experience in the trade, heard of a pawnbroker doing so.—Mr. Fordham: The case that came under my personal observation is 30 years old, but I distinctly saw the pawnbroker mark the watch-case. True, the mark was so small that a glass was needed to find it, but it could be seen with the naked eye if you knew where to look for it. That practice I thought continued.—The prosecutor said he had always thought this case would be known to any pawnbroker as having been previously pledged, but he had been puzzled at not finding the mark.—Mr. A. Watchan, the other pawnbroker in the case, said he had heard it reported that pawnbrokers marked goods, but it was a popular fallacy.—The prisoner, who in the end pleaded guilty, was sentenced to three months' hard labour.

ILLEGAL HAWKING OF CIGARS.—Solomon Von Nierop, a Jew, residing in Little St. Andrew Street, Bloomsbury, was summoned before Alderman Sir Thomas Crosby for selling cigars without a licence. Mr. Shaw, prosecuting for the Customs, stated that in consequence of information received that cigars and tobacco were being "hawked" in Smithfield Market, Detective Fox and other Revenue officers were watching in the market on the 16th ult. They saw the defendant sell a shilling's worth of cigars to an employee of Messrs. Parker & Fraser, meat salesmen, and that employee stated that he tossed the defendant "double or quits," and, losing, had to pay 2s. for the cigars. (Laughter.) He (the defendant) went to another salesman's stall and produced three boxes of cigars, but no sale took place. When stopped the defendant admitted that he had no licence, but said he was protected by the licence of his employer, a tobacconist in the Hackney Road.—Mr. Shaw said this was not so. The licence of the employer only protected the traveller while soliciting orders. The traveller could not sell cigars as the defendant had done.—The defendant said he had been forty years in the market, and this was the first time he had done wrong. He hoped the Alderman would be lenient with him.—The Alderman: Has this been going on for any length of time?—Mr. Shaw: About two years, we believe.—The Alderman said the defendant was liable to a penalty of £100, but he should impose a penalty of 40s. only, and allow 21s. costs. The money was paid.

GILDED SIXPENCE SWINDLE AT KEIGHLEY.—The adjourned case against Sam Lund, moulder, 30, West Leeds Street, Keighley, charged with obtaining 9s. 10½d. and a half ounce of tobacco by means of a trick, was concluded on June 11th at the Keighley Police Court. The prisoner, it was alleged, went into a tobacconist's shop in Market Street, Keighley, occupied by Elizabeth Watmuff, asked for half an ounce of twist tobacco, and tendered what appeared to be half a sovereign, but which, however, turned out to be a gilded sixpence. Additional evidence was given by Clara Burgess, a domestic at the Hare and Hounds Hotel. Witness stated that on Saturday afternoon prisoner came into the hotel and tendered the half sovereign. She was doubtful about the coin being genuine, and took it to the landlord. James Falconer, landlord of the hotel, said he saw that the half-sovereign was really a gilded sixpence, and warned the prisoner that if he tendered the sixpence at other places he would get into trouble.—Prisoner pleaded that he was in drink the whole of the time, and did not know what he was doing. The Bench committed him to prison for three months.

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Public Companies.

Messrs. P. Teofani & Co., cigarette manufacturers, 18 Bury Street, St. Mary Axe, have registered their business as a limited liability company, the capital being £20,000 in 41 shares.

TOBACCO TRADING COMPANY.—June 2nd. £5,000 (17). To take over business carried on by A. W. Christin at Peninsular House, E.C. None. Peninsular House, 4, Monument Street, E.C. (68,218.)

ORIENTALISKA CIGARETTFABRIKS AKTEE-BOLAGET, LTD.—Registered May 22nd by J. Hood, Cecil Chambers, 86, Strand, W.C. Capital £100, in 41 shares. Objects: To carry on in Finland or elsewhere the business of tobacco growers, manufacturers of and dealers in tobacco, cigars, cigarettes and snuff, &c., but so that the company shall not without the consent of the British American Tobacco Co. Ltd. (a) prosecute any of the above objects outside Finland; (b) export tobacco or its products from Finland; or (c) be interested in any other business connected with the manufacture or sale of tobacco or its products. No initial public issue.

HERBERT BUTT & CO. LTD., cigar merchants, Bristol.—Two debentures, dated 25th May, 1908, to secure £100 and £55 respectively, charged on the company's undertaking and property, present and future, including uncalled, have been registered. Holders, A. W. C. Townsend, 11, Victoria Road, Oldfield Park, Bath, and Miss B. E. Godson, 274, Wells Road, Knowle.

BELFAST TOBACCO TRADE.

MESSRS. GALLAHER AND THE COMBINE.
SENSATIONAL RUMOUR CONTRADICTED.

FROM London intelligence was received in Belfast to the effect that as the result of recent negotiations a compact had been entered into between Messrs. Gallaher, Ltd., and the Imperial Tobacco Combine. As is well known, there has been great rivalry for several years between both organisations, and Messrs. Gallaher, who resisted at the time of the constitution of the combine very tempting offers to become associated with it, have acted throughout on independent lines, and offered a very strenuous resistance to their powerful opponents. The alleged amalgamation between the great York Street firm and the Imperial would naturally involve considerable interests and be of wide-reaching, even world-wide, effects.

Immediately on receipt of the news conveying the rumour we made inquiries in the best-informed tobacco circles in Belfast, as a result of which we ascertained that no credit whatever was attached to the statement.

Mr. Thomas Gallaher, head of the big Belfast concern, interviewed on the subject, characterised, without hesitation, the rumour as a bald and manifest lie. "There is not," said the tobacco king, "one word of truth in the statement of any arrangement, or of any intention of any arrangement with the Imperial Combine."

Similar statements, continued Mr. Gallaher, had been made in America, which occasioned him great annoyance, but they were absolutely devoid of foundation, "and," he added significantly, "Gallaher's are still the independent firm."—*Belfast Evening Telegraph*.

THE CIGAR STORE INDIAN.—History and romance have embalmed the American Indian in imperishable memory. Since that far-distant day when Powhattan and his braves traded good Virginia farms for shoebuckles, the red man has been sung in poetry and story coincidentally with being cheated, lied to and vaccinated under the benign ascendancy of his pale-faced brother. For the beneficent rewards of enlightenment and civilisation the Indians have paid a fatal price. After giving alien invaders their lands, their tobacco and their hunting grounds, the simple-minded aborigines turned their faces toward the setting sun, and began their melancholy journey along the lonely trail where all the footsteps point one way. To-day the remnant groups of former proud tribes are crowded into reservations or burdened with farms which the Government refuses them the right to dispose of. Only faded traditions are theirs, and but a few cheerless years more and the last of the full-bloods will have been gathered to the Great Spirit in the everlasting happy hunting grounds. Through injustice, oppression, and slaughter the heart of the red man has even been sustained by lordliness of race and his soul comforted by martyr resignation. Under the manifold denials of their claims to justice the Indians have been patient, long suffering, and silent. But there has come a day when the indignation of an outraged people bursts forth in protest, and a demand is made that at least one offence to their dignity shall be removed. They ask that the cigar store Indian shall be abolished.—*Kansas City Journal*.

SCIENTIFIC ADVICE ON SMOKING.—Smoke slowly! This is the injunction given by two Austrian scientists, Drs. Lieberman and Davidocs, who have gone into comparative tests as to the relative damage done by quick and slow smoking. They tested pieces of absorbent cotton placed in the mouthpieces of pipes and cigar-holders, and found them coloured yellow with brown flecks. These were found to be of a tarry nature, produced during the process of combustion, and highly poisonous. It was found also that two cigars of the same brand and strength often produced differing degrees of discoloration of the cotton. Further investigation showed that these differences were due to the length of time occupied in smoking. The same weight of tobacco smoked in five minutes produced nearly three times as many yellowish-brown spots as if smoked in fifteen minutes. The professors therefore concluded that a rapid smoker inhales a much larger quantity of poisonous substance than does the slower devotee of nicotine.—*Modern Society*.

ROBBERY BY DRUGGED CIGARETTE.—A commercial traveller, named Rageot, on a visit to Paris, has had an unpleasant experience at the hands of thieves. After spending the day in sightseeing, he sat down on a bench in the Boulevard Rocheouart and lit a cigar. Presently two well-dressed young men appeared, and one of them politely asked the commercial traveller for a light. This was given. A conversation was started, and M. Rageot, feeling lonely, readily joined in it. Eventually it was suggested that they should repair to a tavern. The commercial traveller accepted the invitation, and also a cigarette which was offered to him. He lit the cigarette, and after a few whiffs began to stagger and lose consciousness. His "friends" led him out of the tavern, and took him to a bench on the boulevard, where they quietly relieved him of his gold watch and pocket-book containing a large sum of money. He was left sleeping on the bench. A policeman presently appeared, and considering him a homeless prowler, shook him roughly, and ordered him to move on. The commercial traveller, roused from his stupor, began to remember things. His hand went to his pocket to consult his watch. It was not there. Then he realised what had happened. He related his pitiable experience to the policeman, and detectives are now seeking the elegantly dressed young men who are effecting robberies by drugged cigarettes.

From the "London Gazette."

Receiving Orders.

ALLEN, SIDNEY ERNEST THEODORE, tobacconist, &c., 12, Wensum Street, Norwich. Date of order, June 18th, 1908.

BUXTON, KATIE, tobacconist, Lime Villa, Latchford Without, near Warrington, lately 80, Bridge Street, Warrington. Date of order, June 2nd, 1908.

FOXFORD, HENRY, tobacconist, &c., 14, Leat Street, formerly 12, St. Andrew Street, Tiverton, Devon. Date of order, June 10th, 1908.

KEEYS, ELIZABETH ANN, wholesale and retail tobacconist, 8, Romford Road, Stratford, formerly of 75, Upton Lane, Forest Gate, Essex. Date of order, June 12th, 1908.

KNAGGS, WILLIAM WALLER, tobacconist, &c., 23, Exeter Street, and 133, Hallgate, Cottingham, Yorkshire. Date of order, June 24th, 1908.

MARSHALL, CHARLES JOSEPH, tobacconist, 862, Old Kent Road, London. Date of order, May 27th, 1908.

RUTTER, ELISE, tobacconist, &c., 26, Wath Road, Swinton, 88, High Street, and 23, Main Street, Mexborough, Yorkshire. Date of order, June 2nd, 1908.

WALKER, GEORGE HERBERT, licensed dealer in tobacco, &c., Milford, Derby. Date of order, May 27th, 1908.

WORTHINGTON, RONALD, late tobacconist, 149, Columbus Ravine, lately 161a, North Marine Road, and 77, Westborough, Scarborough. Date of order, May 27th, 1908.

First Meetings and Public Examinations.

ALLEN, SIDNEY ERNEST THEODORE, tobacconist, &c., 12, Wensum Street, Norwich. First meeting at 8, King Street, Norwich, July 1st, 1908, at 12.30. Public examination at Shire Hall, Norwich, July 22nd, 1908, at 11.

BUXTON, KATIE, tobacconist, Lime Villa, Latchford Without, near Warrington, lately 80, Bridge Street, Warrington. Public examination at Court House, Palmyra Square, Warrington, July 3rd, 1908, at 11.

KEEYS, ELIZABETH ANN, wholesale and retail tobacconist, 8, Romford Road, Stratford, formerly 75, Upton Lane, Forest Gate, Essex. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., July 17th, 1908, at 12.

MARSHALL, CHARLES JOSEPH, tobacconist, 862, Old Kent Road, London. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., July 10th, 1908, at 11.30.

RUTTER, ELISE, tobacconist, &c., 26, Wath Road, Swinton, Yorkshire, also 88, High Street, and 23, Main Street, Mexborough. First meeting at Official Receiver's Offices, Figtree Lane, Sheffield, July 1st, 1908, at 12. Public examination at County Court, Bank Street, Sheffield, July 9th, 1908, at 2.

WALKER, GEORGE HERBERT, licensed dealer in tobacco, &c., Milford, Derby. Public examination at 20, St. Peter's Churchyard, Derby, July 14th, 1908, at 11.

Adjudications.

ALLEN, SIDNEY ERNEST THEODORE, tobacconist, &c., 12, Wensum Street, Norwich. Date of order, June 18th, 1908.

BUXTON, KATIE, tobacconist, Lime Villa, Latchford Without, near Warrington, lately 80, Bridge Street, Warrington. Date of order, June 5th, 1908.

FOXFORD, HENRY, tobacconist, &c., 14, Leat Street, formerly 12, St. Andrew Street, Tiverton, Devon. Date of order, June 10th, 1908.

KEEYS, ELIZABETH ANN, wholesale and retail tobacconist, 8, Romford Road, Stratford, formerly of 75, Upton Lane, Forest Gate, Essex. Date of order, June 12th, 1908.

KNAGGS, WILLIAM WALLER, tobacconist, &c., 23, Exeter Street, and 133, Hallgate, Cottingham, Yorkshire. Date of order, June 24th, 1908.

MARSHALL, CHARLES JOSEPH, tobacconist, 862, Old Kent Road, London. Date of order, June 1st, 1908.

RUTTER, ELISE, tobacconist, &c., 26, Wath Road, Swinton, 88, High Street, and 23, Main Street, Mexborough, Yorkshire. Date of order, June 2nd, 1908.

WALKER, GEORGE HERBERT, licensed dealer in tobacco, &c., Milford, Derby. Date of order, May 27th, 1908.

WORTHINGTON, RONALD, late tobacconist, 149, Columbus Ravine, lately 161a, North Marine Road, and 77, Westborough, Scarborough. Date of order, May 27th, 1908.

Notice of Intended Dividend.

BODDY, JANE, tobacconist, 27, Eastborough, and 1 and 3, Huntriss Row, Scarborough. Last day for proofs, July 1st.

1908. Trustee, S. N. Smith, Railway Chambers, Scarborough.

Notices of Dividends.

AHRENFELD, EDWARD (trading under the style of Enfield & Co.), wholesale and retail tobacconist, 62a, Snargate Street, Dover. First and final of 1s. 10d., at 68a, Castle Street, Canterbury.

CRAWFORD, JOHN GEORGE, tobacconist, &c., 220, Gloucester Road, Bishopston, Bristol. First and final of 1s. 7d., at 26, Baldwin Street, Bristol.

SKELTON, ALBERT EDWARD, tobacconist, &c., 64a, Ramshill Road, Scarborough. First and final of 1s. 1½d., at 48, Westborough, Scarborough.

WARNER, HERBERT SNELLING, tobacconist, &c., 158, London Road South, and 4, Freemantle Road, Lowestoft. First and final of 9½d., at 8, King Street, Norwich.

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Application for Debtor's Discharge.

FIELD, HENRY ROBERT, tobacconist, &c., 76, Henderson Road, East Ham, lately 2 and 2b, Woodgrange Road, Forest Gate, Essex. At Bankruptcy Buildings, Carey Street, London, W.C., July 2nd, 1908, at 11.

Appointment of Trustee.

MARSHALL, CHARLES JOSEPH, tobacconist, 862, Old Kent Road, London. Trustee, A. Wilmott, 14, Old Jewry Chambers, London, E.C. Date of order, June 13th, 1908.

Dissolutions of Partnerships.

DIXON, ARTHUR, and HERBERT HANSON, tobacco dealers &c., 6, Foxhall Road, Blackpool, under the style of Dixon & Hanson. All debts due to and owing by the late firm will be received and paid by Arthur Dixon.

ZEEGEN, ALEXANDER, ISRAEL ZEEGEN, and MORRIS ISAACS, cigar manufacturers, at 1a, Chicksand Street, Spitalfields, London, under the style of Zeegen Bros. & Co. All debts due and owing to or by the late firm will be received and paid by Alexander Zeegen and Israel Zeegen, who will continue.

New Darvel Bay Tobacco.

DEPRECIATION IN VALUES, BUT GOOD RESULTS REPORTED.

The fifteenth ordinary general meeting of shareholders of the New Darvel Bay (Borneo) Tobacco Plantations, Ltd., was held on June 24th at Salisbury House, London Wall, E.C. Mr. Sigmund Sinauer (chairman of the company) presided. The Secretary (Mr. M. Phillips) having read the notice convening the meeting and the auditors' report.

The Chairman said:—The result of the 1906 crop, with which our balance sheet deals, has not turned out quite as good as we had expected, or as, at the last general meeting, I led you to hope and expect. This only bears out the proverb that the wise man ought not to prophesy unless he knows. At the time we last met we had had a good sale for our tobacco in Amsterdam—about one-half of the crop—and we had realised very good prices. It was upon this that I based my calculations for the whole of the crop; but unfortunately some of the tobacco we received, coming from one particular estate, turned out rather bad. It had what is known in the trade as "rot." That, you can easily understand, depreciated the value of that particular tobacco—so much so that it brought down our average prices in the sale from the 1s. 11d. of the previous year to 1s. 8½d., and that 2½d., reckoned up, means a difference to us of nearly £10,000. Now you can imagine that if things had turned out in the ordinary way, or under normal conditions, my calculations would have been quite up to the mark. However, we must be satisfied; we have made a profit sufficient to give us our regular dividend, we are able to put £2,000 to reserve, and we carry forward on this occasion £2,000 more than in the previous year; so altogether perhaps we must be satisfied. There is very little to say with regard to that crop. The general manager, Mr. Arensma, happening to be here, can explain if you desire to have further details with reference to this question of "rot," but for which I may say he himself has not yet been able to discover a reason. Even scientific experiments have been made to find out what can be the cause, and so far we have not been able to trace it. Whether it was something that happened in the actual planting, in the drying, or in the fermentation, we cannot learn; but one thing we do know, and that is satisfactory, namely, that

in the last crop of tobacco—the 1907 crop—very little of this "rot" has appeared, and that was not on the estate which suffered on the previous occasion. In fact it is so slight that it has not made any very appreciable difference in the value of the tobacco. Coming to this new crop, of which we have already received a large proportion, and of which we have sold a large quantity, I am sorry to say that though the tobacco is superior to that of the previous year, the state of the market is such that the prices realised do not come up to our expectation.

We are only now selling a small quantity previous to the vacation, and we hope that in the autumn trade may have revived and prices become better. If prices should only continue as they are at present, we shall still do fairly well; but of course in a business of this kind a difference of ½d. or 1d. makes a great difference in our results. Everything is going on fairly satisfactorily, and in this respect also I need not say much, because if any gentleman desires to have detailed information Mr. Arensma is here and able to give it. This saves me a great deal of time, and I may say it would be a very good thing if we could have him here every year; but I need hardly remark the business will not permit of such visits. As regards the balance sheet itself, you will notice that a large amount of the profits has gone as special expenditure on the railway—namely, £5,400. This railway has been found to be necessary in order to bring the estates, which are very far apart, together, and for transport purposes. The railway is not yet completed; therefore the amount spent so far appears in the capital account; but naturally, as has always been our custom, we shall take care each year that a certain amount is written off. A great deal of the expenditure has long since been entirely written off. The only other item that probably calls for a little explanation is the much larger amount that appears on this occasion as crop expenditure to date. One of the reasons is that the crop itself has been further advanced, and we have also incurred an immense outlay in connection with a new supply of coolies. I forgot to mention that part of the lesser profits must be ascribed also to some expense in connection with the health of the coolies. I find our hospital account considerably higher, thus showing that a great many extra coolies had to be kept in hospital, and that others had to be obtained to replace them. I am glad to see that the amount of our Consols is taken at a very safe figure. We are now on the right side of the value. They are taken only at 85, and I believe to-day they are considerably over 87. There is really nothing else on which I can address you, but I shall be pleased to answer questions, and I now propose "That the accounts, report, balance sheet, and profit and loss account be adopted."

Mr. Henry Hayman seconded the resolution.

The Chairman, in answer to Mr. Skeel, said it was impossible to give any idea as to the amount they would realise for the 1907 crop, because they sold the tobacco in parcels. They had still on hand a good deal of tobacco of that crop, and they intended to hold that until they got a better price. He should, however, say that they were selling a quantity in July to finish the tobacco from a particular estate. That would be a rather cheap tobacco. They would start again in October, and they hoped that then prices would be better. The amount received to date for the tobacco was £50,000.

The resolution was then put to the meeting and unanimously adopted.

The retiring directors (Sir Edward P. Wills, Bart., and Mr. S. Sinauer) were re-elected, and the auditors were re-appointed.

Votes of thanks to the staff in Borneo and to the chairman and directors concluded the proceedings.

THE SPEAKER'S SMOKE.—A cigar which cost £6 to make has been presented at Washington to Mr. Joseph Cannon, the Speaker of the United States House of Representatives, who is an inveterate smoker.

Tobacco Growing in Ireland.

WE REPRINT BELOW TWO VALUABLE ARTICLES ON THE ABOVE SUBJECT BY MR. STEPHEN GWYNN, M.P., CONTRIBUTED TO "THE DAILY MAIL."

I.—THE EXPERIMENTAL STAGE.

MANY people know that for some years past attempts have been made to establish the culture of tobacco in Ireland; some know that last year (thanks to Mr. William Redmond) the law which prohibited tobacco growing was repealed. And about 90 per cent. of those who know these facts regard the thing as a huge joke.

Is it, after all, so funny? If tobacco can be profitably grown in Ireland it means that Ireland, desperately in need of industrial employment, has the chance to establish the form of agriculture which employs most labour, and employs it especially in the slack season of the year. One of the chief obstacles which have to be surmounted is precisely that prejudice which prompts with unflinching accuracy the same witticism in every man. Tell your friend that you have smoked an Irish cigarette, an Irish-grown cigar, a pipe of Irish tobacco, and he will infallibly answer, "And you live to tell the tale?" Let us first get that joke out of the way.

COLONEL EVERARD'S PRODUCTIONS.

I have smoked during the last few months cigars made of Sumatra tobacco grown in Ireland; a cigarette of straight cut and of Turkish tobacco grown in Ireland; also pipes of a mixture mainly Irish. Anybody who wants to try for himself may do the same, for all the wares are to be had, for instance, in the tobacconist's shop at the Irish village in the Exhibition—all except the cigarettes of "Turkish," which will not be on the market for three or four weeks. All these are stamped with the Irish trade mark, and are manufactured at a small factory established in Dublin by Colonel Everard, a country gentleman in Meath, who is the head and front of Irish tobacco growers.

The straight-cut cigarettes appear to me to be as good as any other straight-cut; my interest is in the Turkish, which seems to me very fine indeed. As for the cigars, they sell at threepence, and nobody expects a miracle at that price. I would smoke them if I could get no other. But it must be remembered that they represent the result of a first experiment in a most complicated process. The one solid fact about this branch of the experiment might be stated in a sentence—Sumatra tobacco which is grown in the United States only under an arrangement of screens costing £80 per acre to put up can be grown quite freely in County Meath without any shelter.

NATURAL FITNESS FOR THE CROP.

Readers who may be induced to make the trial of these wares ought to remember that they are sampling an unperfected product, but they should also dismiss from their minds the idea that Ireland is naturally unfitted for the crop. History is against that view. Tobacco growing was twice stopped by law in Ireland, and each time because Ireland was growing it too successfully. Again, in the last six years every variety of tobacco known to commerce has been tried by Colonel Everard on his farm at Randlestown, and every one has grown freely. The Turkish seed, for instance, which will not do in America, has thriven almost better than the coarser kinds, and among the seedlings which I saw pricked out this year none looked stronger than those from home-saved seeds.

In Ireland, as everywhere else, the seeds are cultivated in plant beds and under glass, which I suppose is not

necessary in hotter climates, yet then probably equivalent arrangements have to be made to prevent parching. The plants are pricked out in June, just like cabbages, and in or before September they are matured. During that time what they need for growth is not so much heat as an equable temperature, and above all an absence of harsh winds, which tear and blister the soft leaves. Now, no country possesses a more equable climate, a softer atmosphere, than our own rainy island, and for that reason tobacco yields in point of quantity a very high return in Ireland. One thousand pounds per acre is considered a very good crop; yet last year one grower in King's County got over a ton off one acre, and an acre of poor land at that. Of course the land was heavily fertilised, but its friable texture suited the crop. He sold at 7d. per lb.

HANDICAPS ON IRISH GROWERS.

Neither soil nor climate is against the Irish grower. What handicaps him is, first, the lack of accumulated experience, both in himself and in his workers; and, secondly, the prejudice against his output when it is for sale. The former difficulty would not be so serious if the tobacco could be cut down and sold green like cabbage. But in addition to the difficulty of raising in plant beds, pricking out, deciding the distance to be given between plant and plant, drill and drill, of keeping the ground clean and the plant in fine growing order, there is the further trouble that a preliminary stage of curing has to be done by the grower before his tobacco is ready for transport to the rehandler, and this again is a business demanding special knowledge and care. That is to say, assuming the trade organisation in existence as it is in America, it would still be a serious enterprise for a farmer to take up this crop.

"I don't think any man would understand tobacco under five years," said to me Colonel Everard's son, who, like his father, is devoting his whole energy to this project—and this, let it be understood, was merely from the farmer's point of view. But the Irishmen who have embarked in this industry have been obliged to learn not only the grower's work, but also the rehandler's. They have had to prepare their crop not as the American farmer does, for subsequent treatment in a big rehandling factory, where it is sweated and reduced to the proper degree of moisture and brought to the proper colour by a process extending over many weeks, but they have had to do this rehandling themselves.

Considering a single fact. A roomful of cigarette tobacco, which must be bright in colour, may be turned brown and reduced to the grade of trash by half an hour's exposure to five degrees too much heat. In plain English, rehandling is too complex a job for any ordinary farmer to tackle. It has been tackled at Randlestown by Colonel Everard and his son, educated men with capital, already scientific farmers of the finest type, who have gone into this business heart and head; and Randlestown is now naturally a rehandling station for Meath, where there are to-day four or five of the older growers.

PROFITABLE CULTURE.

To sum up, then, experience shows that Ireland possesses great natural facilities for growing this crop, which yields a more valuable return per acre than anything except fruit and costly vegetables. But whereas fruit can only be

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grown (at least with the transport conditions of Irish railways) close to its market, tobacco is the most easily and cheaply transportable of crops. It offers, therefore, an "intensive" and highly profitable form of agriculture, which can be established in remote parts where employment is badly needed.

But difficulties arising from the lack of inherited skill and knowledge of farm equipment and of trade organisation, together with the prejudice against a new article which has no recognised place in the market, make it almost impossible that the industry should be established without State assistance.

II.—THE CASE FOR A SUBSIDY.

Tobacco has never been successfully cultivated on a large scale in Great Britain. But in the reign of Charles the Second Irish-grown tobacco was plentiful in the market, and in such demand that the Colony of Maryland, feeling its trade injured, threatened to revolt unless Ireland was forbidden to grow this crop. And since no one was affected but the Irish—for whom the Government of that reign (and of many subsequent reigns) had no great tenderness—the culture was prohibited.

A hundred years later Ireland had a free Parliament, and one of its earliest Acts repealed the prohibition—Maryland by this time having nothing to say in the matter, since America had revolted for good and all. Then followed the Act of Union, and in that venerable document the right to continue tobacco growing and any other of the industries which had at various times been prohibited was specially protected, but this did not avail.

In 1830 the culture was spreading fast, especially in County Wexford, and Irish tobacco coming into England was then charged only half the duty levied on foreign tobacco. The Customs found inconvenience arising from this, and their objection was supported by English tobacco manufacturers, over whom Irish manufacturers still enjoyed an advantage in the Irish markets. But the reasons alleged were inconvenience to the Customs service and temptation to smuggling; and for these reasons a vote of Parliament stamped out Irish industry. Some of the growers protested, not unnaturally, that such an Act was contrary to common justice, and they grew tobacco next year in spite of it. A troop of horse was sent down to destroy the crop, and so that chapter ended.

WHY THE INDUSTRY NEEDS PROTECTION.

It is clear, then, that the case for subsidising tobacco is wholly different from the case for protecting hops; it is different even from the proposal to give a bounty on beet grown for sugar.

Hops have always been grown in England; they have even this degree of favour, that breweries for private consumption pay no duty on the beer; if the industry needs protection it is for purely economic causes. In Ireland tobacco was checked by Act of the Legislature, and for seventy-five years while experience has been accumulating, science applied at every stage, and the organisation of one of the great world industries developed, Ireland has been absolutely debarred from acquiring the experience and from making a place and a name in the market for her own product.

The Act of 1832 made trash of the capital invested in curing barns and so forth; that was a small thing. The true damage lay in this, that it threw out of existence that inherited and transmitted knowledge and skill on which even the simplest agriculture rests. And tobacco is the most difficult and complicated culture of any that can be classed as field farming.

The State has recognised that an industry of this kind cannot be reintroduced without a long period of experiment in which the crop will not pay its way, owing to the lack of skilled direction, of skilled labour, and of a recognised position in the market. And for that reason in 1898 a

bounty was offered by way of rebate—a shilling on the pound weight of all tobacco sold. But this rebate was granted only for tobacco grown experimentally, by special permission, on an area limited to seventy acres. Thanks to this subsidy, Colonel Everard and others have been enabled to carry out experiments on a commercial scale at the expense of the State, and they have proved the facility (as I showed in a former article) of getting a large yield of good tobacco off Irish soil even in the worst years. If 100,000 lbs. of Irish tobacco has been sold, the State has contributed £5,000. I am certain that the total would not be very much more.

WHAT THE GOVERNMENT CAN DO.

For this small outlay, spread over several years, the State has got the proof it wanted, and, more important still, it has three or four Irish farmers capable of superintending tobacco growing, with perhaps a hundred workers, more or less, trained to assist them. Now the Act of 1832 has been repealed (thanks to the energy of Mr. William Redmond), and the question is, "What is the Government going to do now?"

There is no use in saying to the ordinary farmer, "You may grow tobacco if you like." If he, without experience, in a country where the machinery of that trade is still unorganised, tries the experiment, he will lose money, perhaps, for five years in succession. Does the State wish to see the industry established? If so, the State must pay. What it will be paying is merely some small thing towards repaying the damage which itself inflicted. If the State says to the Irish farmer, "For five, or ten, or fifteen years we will pay you a shilling (or even sixpence) on every pound of marketable tobacco that you produce," Ireland generally will be carried over the experimental stage. But unless this be done tobacco will only be grown by the men who, with the help of rebate, have learned to avoid costly failures, and the number of these men has been strictly limited by limiting the area of experiment. Many who wanted to try could not get leave. So long as Irish tobacco is only produced in small quantities at scattered centres, it can never force its way into the world's market.

A CHANCE FOR THE SMALL HOLDER.

Tobacco is naturally a small man's crop. Most of the world's output is grown not on big estates under syndicates, but in patches of a few acres worked into a small farmer's rotation. So grown it does not yield a large net profit, but it pays the farmer good wages for the labour of himself and his family. Tobacco is not a crop that you sow and then leave to itself; it will give occupation and pay for care and labour at all stages of its growth. It gives a great chance to the enterprising and industrious small holder, but the proposition (as the Americans call it) is so difficult and laborious that only the enterprising would attempt it, and even under a general bounty perhaps not more than 500 acres in all Ireland would be under this crop. Yet if 500 acres were grown it would pay the American capitalists (who are watching the venture closely) to erect a rehandling station (or take over and extend one of those existing), and then for the first time in this new period Irish tobacco would have a fair chance.

Surely at this hour of the day we are all agreed that the first preoccupation of every Government should be the question of employment, more especially of employment on the land. And outside of market gardening no agricultural industry gives so much and so continuous employment as that of tobacco growing, which, having been by law forbidden for three generations, is still rendered virtually impossible by the unremoved consequences of that ukase.

Without a subvention of some kind, rebate or bounty, call it what you will, all the labour and money which have been spent will only go to establish a series of scientific certainties by which Government refuses to profit.

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House of Commons.

TOBACCO GROWING IN SCOTLAND.



THE Speaker took the chair at 12 o'clock on Friday, June 26th, at which time there was a very small attendance of members.

The first Bill on the order paper was the Tobacco Growing (Scotland) Bill, promoted by Mr. Morton, which passed through the Scottish Grand Committee unamended. On the consideration of this Bill on the report stage,

Sir F. Banbury moved to omit the first clause, which repeals the Acts prohibiting the growth of tobacco in Scotland when an Excise duty is imposed. The result of leaving out the clause, he said, would be to give the Inland Revenue power to allow the growth of tobacco in Scotland for experimental purposes only. He had made inquiries among his Scottish friends, and he could not find there was any great desire on the part of the agriculturists of Scotland to grow tobacco, and he rather fancied that the Government took that view too. He objected to this piecemeal legislation. If it was necessary to give this power to Scotland it should be extended to the whole of the United Kingdom by a Bill brought in by the Government. Had Mr. Morton introduced this Bill merely because he was a little envious that Ireland had got a similar Bill? If the clause was passed he (Sir F. Banbury) intended to move an amendment to make it obligatory on the Inland Revenue to levy an Excise duty. Scotland at present was a home of refuge for a certain class of statesmen, and if many more of them went to Scotland, which he thought was extremely likely—(laughter)—he was afraid that pressure might be put upon them to allow Scotland to have the advantage of growing tobacco free of duty. That would be very hard on the rest of the United Kingdom.

Mr. Carlile at this point intervened to call the Speaker's attention to the fact that there were not forty Members in the House. The requisite Member was quickly forthcoming, however, and

Sir F. Banbury (continuing) said he believed that tobacco was never grown anywhere but in the South of Scotland. As it was 130 years since any tobacco had been grown in Scotland, they had not much experience of the success of tobacco growing there. The omission of the clause would not damage the object of the Bill.

Viscount Morpeth seconded the amendment.

A BIT OF HISTORY.

Mr. Cochrane said he could not support Sir F. Banbury, but he desired to ask what the attitude of the Government was in regard to the Bill. The then Secretary to the Treasury (Mr. Runciman) endeavoured to squash this innocent Bill in the Scottish Grand Committee. The Bill was designed to do some good to Scotland, and remove a grievance from which they suffered; and the arguments of Mr. Runciman did not carry weight with the Committee, who defeated the Government by 15 votes to 8. How did matters stand at present? The growth of tobacco was crushed out of England in 1672 by heavy penalties. Then came the Act of Union in 1707, and it was generally considered that that Act incorporated the law of England with

the law of Scotland. But in Scotland they did not believe the Act of Union imposed on them stringent penalties for growing tobacco, and for many years they continued to grow tobacco with great success. Then the inroads on the revenue induced the Government in 1782 to pass an Act which imposed the same penalties in Scotland as were in operation in England. That was a great hardship to Scotland. Tobacco could be grown as well there as it could in Ireland, and it would be extremely hard if the people of Scotland were deprived of the opportunity of cultivating tobacco if they so desired. The growing of tobacco in Scotland had passed the experimental stage, and had been a commercial success. After the Act of 1782 was passed another Act was passed giving compensation to those farmers who had been growing tobacco for commercial purposes for the loss they had sustained. The late Secretary to the Treasury endeavoured to make a most immoral bargain with the Committee. He asked the Committee not to press the Bill, and the Treasury would give permits to grow tobacco. He (Mr. Cochrane) challenged the right of the Treasury to grant permits to break the law. The Treasury had no right to do so. Perhaps the argument would be used that similar permits were granted in Ireland, but everybody knew that the Irish were allowed to do things which the Scottish people were not allowed to do. (Laughter.) The Scottish people were a law-abiding race, and instead of condoning illegal methods they wished to have this legalised by Parliament. He hoped the Bill would pass.

Mr. Morton said this was not a party matter. He had no objection to England getting a Bill, but that was more the affair of Sir F. Banbury than him. As the Irish Act was passed unanimously, he claimed there ought to be no objection to a similar measure for Scotland. The tobacco and cigars he had in his hand were manufactured from tobacco grown in Scotland, and they were as good as the tobacco and cigars from any other country. In these days it was important in the interests of agriculture that they should grow as much as they could and employ as much labour as possible. The growing of tobacco was nearly all labour, because it cost £25 an acre to grow tobacco, out of which only £3 went in rent. Therefore by growing tobacco they went a long way towards finding work for the people. Tobacco was successfully grown in Scotland previous to 1782, and it was not the fault of the Scottish farmers that they had not grown it since. His object in pressing the Bill forward was to give the Scottish farmers an opportunity of growing tobacco for the benefit of Scotland and the trade generally. The Government were not opposing the Bill, and he therefore hoped that Sir F. Banbury would withdraw his objection.

A SOURCE OF EMPLOYMENT.

Major Anstruther-Gray also hoped the opposition to the Bill would be withdrawn. Nearly a whole day was spent in describing the troubles occurring in the West of Scotland, and he thought it was the duty of every Member and citizen in the country to do what he could to find some

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new industry for the far-off islands and Highlands. If they would do that much of the trouble would disappear. In Harris and Lewis there was an industry in the making of tweeds that kept the people well employed, and his hope was that science would step in and discover some panacea for the troubles the people were suffering from. If they could get an industry such as that of tobacco growing, which would employ large numbers of people, it would be the best thing that could happen. In Ireland he was told—and he had relations there who had tried it—that the production of tobacco was going to be a success, and as the two climates were similar he did not see why it should not be a success in the West of Scotland. The establishment of better steam communication with the islands would tend to help the people, and it was only by such means as these they would put an end to the deplorable state of things described before. If this Bill could do anything in that direction it deserved the warm support of everyone. Sir John Jardine supported the Bill, believing that the introduction of a new industry would be beneficial to Scotland, and particularly to a county like Roxburgh, which was becoming depopulated.

A CONVERT.

Mr. Stanley Wilson said he came to the House convinced that it would be a good thing if the Bill did not pass, but since he had listened to the debate he had altered his opinion, and should support the Bill, as he believed it would be a benefit to Scotland. (Cheers.) Therefore he joined in the request that the opposition to it should be withdrawn. He would appeal to the Government to bring in a similar measure for England for the benefit of agriculturists.

Mr. Cecil Harmsworth supported the Bill, as he had never appreciated the objection to the growth of tobacco or any other kind of merchandise, and he was surprised at the opposition of Sir F. Banbury, who was a supporter of Free Trade in these islands. As a Member for an agricultural division he trusted that the Government would either present, or allow others to present, a Bill similar to this for England.

Mr. Carlile approved of the Bill, and hoped that a similar measure would be applied to England.

Mr. Weir believed the effect of the Bill would be to create a new industry that would alleviate to a great extent the distress prevailing in the Western Isles of Scotland.

Mr. Younger appealed to Sir F. Banbury not to press his opposition. While the measure might not be of any great advantage to the whole of Scotland, there were districts where it would be. Personally he had little hope that the product would be of a very high quality. (Cries of "Oh, oh.") Well, he should be sorry to smoke it himself. (Laughter.) He had had the experience of endeavouring to smoke some Welsh tobacco, and he could only say that any Member who could smoke that tobacco could stand a great deal. (Laughter.) Experiments had been made on a fairly large scale, and there was no reason why, under proper conditions, the cultivation should not prove satisfactory.

ACCEPTED BY THE GOVERNMENT.

Mr. Hobhouse said that he gathered that there were a number of Hon. Members who wanted to have tobacco grown in Scotland, not that they might smoke it, but that they might present it to their friends. (Laughter.) He did not think that the House should prevent their benevolent intentions. He therefore accepted the Bill. (Hear, hear.)

Lord Balcarras remarked that if under the Bill tobacco could be grown in Scotland, it could be grown with equal success in England.

Mr. Morton: We have not said a single word against England.

Sir F. Banbury then withdrew his amendment.

The report stage was shortly afterwards completed, and the Bill was read a third time.

THE AMERICAN TOBACCO CO. INVADES CANADA.

INCORPORATION papers have been issued for a new tobacco company, to be known as the Imperial Tobacco Company of Canada, Ltd., with headquarters in Montreal, and a capitalisation of 11,000,000 dollars, with the avowed objects of carrying on a general tobacco business throughout Canada.

The smoking tobacco, plug tobacco, and cigarette business of Canada has for a number of years past been largely dominated and controlled by the American Tobacco Company of Canada, which, while an entirely distinct incorporation, is to all intents and purposes a subsidiary branch of the American Tobacco Company of New York, the mother company of the Tobacco Trust.

It is interesting to note in this connection that when Duke and his associates, after their sensational invasion of England, had whipped and forced into an ignominious surrender the heads of the Imperial Tobacco Company of Great Britain, in the terms of surrender dictated by Duke and Ryan, whereby the Imperial Tobacco Company was forced to become a practical working division of the Tobacco Trust, there was no reference made to the Canadian business when the allies were dividing up the world among themselves.

As will be recalled, by the terms of the surrender dictated to the heads of the Imperial Tobacco Company by Duke, Ryan, and Fuller, of the Tobacco Trust, it was covenanted that the American, in consideration of a heavy cash payment for their Ogden's branch, and a certain amount of stock and a representation in the directorate of the Imperial Tobacco Company of Great Britain and Ireland, should withdraw from all tobacco business in the United Kingdom, except through their interest in the Imperial Company; the British parties to the treaty agreed to keep out of the United States; while both Britons and Americans agreed to form the British-American Tobacco Company, for exploiting the rest of the world.

In these agreements it is specifically stated that "the United Kingdom shall mean Great Britain, Ireland, and the Isle of Man," while the United States shall mean "the United States of America, as now constituted, Cuba, Porto Rico, the Hawaiian Islands, and the Philippine Islands."

For some unaccountable reason, Canada was omitted from the agreements, although, unlike Australia, it was not taken under the dominion of the British-American Tobacco Company branch of the Tobacco Trust when that organisation was completed.

But while Canada continued a sort of No Man's Land, it was in reality under the control of the parent body of the Tobacco Trust in New York.

Now, however, the incorporation of the new 11,000,000 dollars corporation under the title of the Imperial Tobacco Company of Canada, might at first thought indicate that the British branch of the Tobacco Trust was preparing to enter into a contest with its parent body for control of the tobacco trade in Canada. As a matter of fact, however, the British branch of the Tobacco Trust is going to do nothing of the kind.

The real purpose of the new incorporation in Canada would seem to be an indication that Duke and Ryan see the handwriting on the wall, and are convinced that the decision of the courts in the suit of the Government of the United States against the Tobacco Trust is going to be in favour of the people and against the Trust. The new concern in Canada has therefore been formed for the purpose of having transferred to it the property now standing in the name of the American Tobacco Company of Canada, in the hope that by some such hocus pocus it can be put beyond the reach of any orders from United States courts in the event of the forcible dissolution of the Tobacco Trust and its constituent companies.—*Tobacco*, of New York.

JOHN HUNTER=WILTSHIRE.

DIVIDEND MAINTAINED, IN SPITE OF THE KEEN COMPETITION.

The twenty-third ordinary general meeting of John Hunter, Wiltshire & Co. Ltd. was held at the Great Eastern Hotel, Liverpool Street, E.C., on June 17th, Mr. Arthur T. Hunter (managing director of the company) presiding.

The Secretary (Mr. George A. Teverson) having read the notice convening the meeting and the auditors' report.

The Chairman said:—As we have an extraordinary meeting at 2.15, my remarks will be brief. With your permission we will take the report as read, you having each received a printed copy as usual. You will probably have gathered from the figures contained therein that the year has not been a good one, and, in consequence of the continued cutting of prices and the persistent decline in the consumption of cigars, our gross profits are £972 less than the previous year. I am glad, however, to say that the falling off is more than made up by a reduction in expenses of £1,260. You will also note that the amount transferred from marine insurance falls short by about £300, in consequence of our imports being less during the year under review. This brings our net profits to £4,482, which is almost identical with that of the previous year, and I venture to say that, having regard to the existing condition of the cigar trade, it is a matter for congratulation that your directors are able to recommend a final dividend at the same rate as on the last occasion. (Hear, hear.) I hardly think it necessary for me to go through the various items of the balance sheet in detail, which is so clear that it speaks for itself; but I shall be pleased to furnish information respecting any item you may desire. You will notice that our stock, £40,178, is £21,649 less, which arises from the fact that the crop of tobacco available was not of a sufficiently desirable quality to justify purchases except in such limited quantities as would meet our actual requirements for the time being. This fact also accounts for our liabilities, amounting to £6,027, under the heading of creditors and sundry accounts being £8,765 less than on March 31st, 1907. With regard to the amount available for distribution, as already stated our net profits amount to £4,482 8s. 3d.; to that has to be added £1,539 5s. 7d., the amount brought forward from 1907, making £6,021 13s. 10d. Out of that amount £1,185 2s. 6d. was paid as an interim dividend, leaving £4,162 11s. 4d. available, and I now have the pleasure to move "That the report and accounts now submitted be received and adopted, and that a dividend of 3s. 6d. per share, free of income-tax, be declared and paid out of the profits of the company, being at the rate of 7 per cent. per annum for the six months ended March 31st, 1908, making, with the interim dividend paid November 27th, 1907, 6 per cent. for the year, and carry forward £1,559 15s. 10d."

Mr. W. Hughes, in seconding, described the report as highly satisfactory. The business of the company had been gradually increasing, and although the past year had not been a satisfactory one, they had succeeded in maintaining a good position. Great credit was due to the directors for carrying them through troublous times, particularly in view of the Government in power. (Hear, hear.)

In reply to Mr. Farquarson, the Chairman said that the tobacco war in America had affected them to some extent.

The resolution was then put and carried.

Mr. W. J. M. Burton next moved, and Mr. Farquarson seconded, that Mr. John Hunter (the retiring director) be re-elected. This was put to the meeting and carried.

Upon the motion of Mr. W. Hutchins, seconded by Mr. H. T. Gratton, the auditors (Messrs. Cooper Bros.) were re-elected. This concluded the business of the annual meeting.

An extraordinary general meeting was then held for the purpose of confirming as special resolutions the resolutions passed at an extraordinary general meeting.

The Secretary having read the notice convening the meeting.

The Chairman said:—We now pass on from the ordinary to the extraordinary, as termed by Act of Parliament. This is an extraordinary general meeting convened for the purpose of confirming as special resolutions the resolutions which were passed at an extraordinary general meeting held on the 2nd inst. These resolutions have now been before you since May 23rd last, together with the scheme for the acquisition of the business of Messrs. Morris and Elkan, and you are therefore familiar with them, as also the circumstances in which they were formulated and the object which it is desired to achieve thereby. I think you will agree with me that the report which has just been placed before you at our annual general meeting is a still further justification, if any further be needed, of the action of your directors in acquiring an additional source of revenue and securing for our present shareholders a first charge on the profits of the combined businesses, in the form of a fixed cumulative preferential dividend as from April 1st, 1908, at the rate up to September 30th, 1908, of 5 per cent. per annum, and thereafter at the rate of 7 per cent. per annum. Under the new arrangements, as previously stated, all our present shareholders will receive for every one £5 share now held by them five £1 fully-paid preference shares. It is proposed, as you are aware, to increase the capital of the company to £110,000, divided into 85,000 preference shares and 25,000 ordinary shares; the latter, as you will infer from my previous remarks, do not participate in the profits until the preference shareholders receive their 7 per cent. There is, I think, nothing further for me to add; so that it is hardly necessary to occupy your time further by reiterating all that I said at our extraordinary meeting on the 2nd inst. With regard to the alteration of name to John Hunter, Morris & Elkan, Ltd., I should just like to repeat that this matter has had the very careful consideration of your board, and it was only after much deliberation that they came to the conclusion that the style now proposed would be the best to adopt. I have now pleasure to move "That the resolutions passed at an extraordinary general meeting of shareholders of this company, held at the Great Eastern Hotel, Liverpool Street, on Tuesday, June 2nd, 1908, and now submitted for confirmation, be and are hereby confirmed as special resolutions."

Mr. W. J. M. Burton seconded, and the motion was carried.

Mr. W. Hughes moved that a vote of thanks should be accorded to the chairman for presiding, and that the secretary and staff should also be thanked for their services.

Mr. H. T. Gratton seconded, and it was carried.

The Chairman, in acknowledging the compliment, said it had always afforded himself and the other members of the board great pleasure to work their utmost in the best interests of the company. Shareholders could rely upon everything being done in future to promote the welfare of the enterprise.

The Secretary having also briefly replied, the proceedings terminated.

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