

VOL. IX., NO. 6, JUNE, 1904.

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A Mild Luxurious Smoke.
Selling Well. Good Profit.

B. MORRIS & SONS, Ltd., LONDON, E.

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The Cigarette World



The Retailer's Journal:

ONE PENNY MONTHLY; ONE SHILLING PER ANN.
POST FREE.

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1896

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Tobacco
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IN THREE DEGREES OF STRENGTH.

MILD—Yellow and Red Label.

MEDIUM—Blue Label.

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Cigarettes in 10's, Cartons, and 50's, Patent Air-tight Tins.

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A NEW LINE.

BISHOP'S MOVE.

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This Tobacco, although only recently introduced, is
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"ZEMINDAR"

CHOICE. MILD. FRAGRANT.

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POPULAR PRICES. NO CUTTING.

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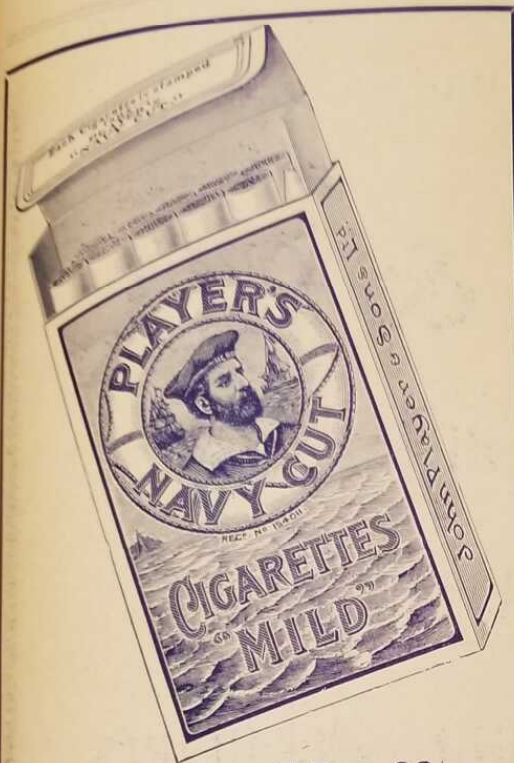
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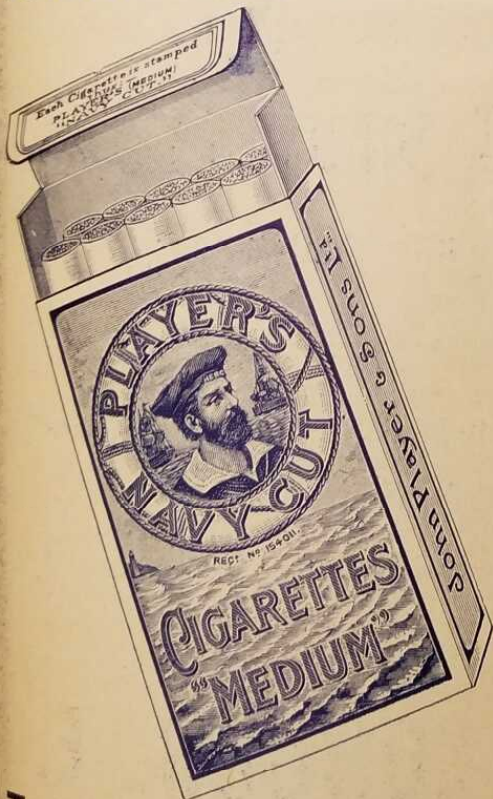


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To Retail at **4^{D.}** 26/-
Per 1,000.



To Retail at **3^{D.}** 19/-
Per 1,000.
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19, Basinghall Street, E.C.

MAKE A GO

OF YOUR BUSINESS.

**HANDLE OUR CIGARETTES.
They Leave You Good Profits.**

**We guarantee them!
You stock them!**

THEY'LL DO THE REST.

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The Anglo-Colonial Tobacco Co.,
HOME AND EXPORT CIGARETTE SPECIALISTS.

General Tobacco Factory - - MANCHESTER.

N.B.—We have representatives covering the United Kingdom.

The Cigarette World AND TOBACCO NEWS.

JUNE 15th, 1904.

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

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

THE BUDGET AND ITS RESULTS.



FTER the trade had somewhat recovered the shock given them by Mr. Austen Chamberlain's first (some piously hope and last) budget they appear, to do them justice, to have faced the situation firmly. Many unhappy supporters of the Government have been severely pressed, and under the chastening influence of a coming general election have promised their help, but we are inclined to think that the Chancellor will remain unmoved, as when you make a mistake to stick to it is a maxim much favoured in Government circles. Meanwhile, as usual, all sorts of suggestions are being made, and the much harassed retailer has equally, as usual, plenty of sympathy and still more good advice from everybody. For instance, he is solemnly abjured on no account to raise the price of threepenny tobacco, but instead to fill the pouches of his customers with the very cheapest stuff he can buy, and if they grumble, why, blame

ESTABLISHED 150 YEARS.

TADDY & CO.,
Tobacco, Cigarette, and
Snuff Manufacturers,
and Cigar Importers.

PACKET SHAGS, PACKET BIRD'S EYE, &c.
ROLL, TWIST, and CAKE TOBACCOS.

Flaked and all Descriptions of Fancy Tobaccos in Embossed
 Foil Packets and Enamelled Tins.

WRITE FOR PRICE LISTS AND TERMS:

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it to the Government and so make them rouse public opinion in order to bring pressure upon the Chancellor. In this advice we cannot concur; we believe that selling bad stuff will mean the loss of customers who may never return, because the man in the street will not easily forgive any lowering of the quality of his smoke. The simpler and better plan is simply to raise the prices and supply the best article procurable, and if it is said that the increased price is 8d., whereas the new duty is but 3d. per pound, the obvious reply is that the last 4d. was paid entirely by the retailer and he is now only getting some of his own back.

There has been a vast deal of ink-slinging over the question raised in the House by Mr. McKenna, and nearly everybody has fairly boiled with virtuous indignation at what was supposed to be an attack upon the personal honour of Mr. Austen Chamberlain. All this "pother" was simply silly, we can use no other word; no sane person would ever dream of the possibility of such an occurrence, and Mr. McKenna least of all. Still, Mr. McKenna only discharged his duty in calling attention to the recent clearances at a time when there was no reason to suppose that the duty was to be raised. There is no effect without a cause, and since it is admitted that there was no apprehension in trade circles, what was the cause which produced the effect referred to? Was the record clearance a mere coincidence, or did many persons speculate to a very heavy extent upon the belief that Mr. Chamberlain would secure a large return by imposing taxation in an altogether unexpected quarter? The question is easier to ask than to answer, and it is perhaps better left unanswered.

Meanwhile Mr. McKenna, who is not in the least perturbed by the abuse to which he has been so unjustly subjected, deals with the merits of the case in an interesting article in *The World's Work* which we reprint elsewhere. We are glad to note that he takes the same view we ventured to put forward as to the utter absurdity of the contention that by taxing stripped tobacco a remunerative industry would be created in the country. We quote the actual words which put the case in a nutshell: "It is sufficient to notice that the whole amount of strips annually imported is approximately 60,000,000 lbs., that the cost of stripping is about ½d. per lb., thus the total wages bill in the industry to be created will not exceed £60,000 per annum. When it is remembered that the work is thoroughly unskilled, that its introduction will cause a considerable dislocation of existing trade, and that the wages earned in that class of industry do not exceed 6s. or 7s. a week, the value to the country of their first effort at protection is not astonishingly great, even assuming that there were no other side to the case."

* * * *

We recorded with genuine regret the collapse of J. F. Bell & Co. Ltd., but we certainly had no idea that the condition of the company when it was voluntarily wound up was anything like so serious as now appears.

There are secured creditors for £29,919 11s. 10d. and unsecured creditors for over £10,000. Against this there are grounds, buildings, and machinery valued in April, 1903, at £35,200, but there are bonds secured on these properties

to the amount of £25,000. The liquidators' report states that at present no value can be placed upon the reversion, and we fear that when the mortgage is paid very little will be left; this, indeed, is certain as nearly fifteen months have elapsed since the valuation, and were the company now making out a balance sheet a considerable sum would be written off for depreciation. The liquidators estimate that there will be a deficiency of over £21,000, and anticipate a dividend to creditors of 9s. 3d. in the pound, subject to the expenses of liquidation and contingencies of realisation. This means that in all probability not more than 7s. 6d. in the pound will be paid to the unsecured creditors, and the shareholders of course get nothing. There are one or two items in the accounts which require explanation and strict investigation, but we do not make any reference to them here as there may be further information available later, and we do not desire to do anybody an injustice. We cannot help adding that in the interests of all concerned it is highly desirable that the affairs of the company shall be searchingly investigated, a duty which we have no doubt Messrs. Alexander Moore and John Wilson, the liquidators, will perform most thoroughly.

* * * *

Now that the trade has the opportunity we hope no time will be lost in urging the manufacturers to give up the present system of "minimum schedules," and insist upon the sale of all their goods at the marked prices. Where is the sense of marking a packet of cigarettes 3d. and then issuing a schedule providing that they are not to be sold under 2½d.? Why not make it 3d. at once and be done with it? This would absolutely prevent cutting and would go far towards satisfying the retailers who under present circumstances do not receive an adequate rate of profit; moreover, it would ensure uniformity and give the small man a chance. At present a man in a small way of business has to charge the marked prices to make it worth his while to sell the article, and therefore he has to suffer from the competition of his richer rivals; if there was a fixed price and that price marked on the box everybody would be satisfied, and the public would soon get used to the change. We commend this matter to the Alliance.

* * * *

The slump in the imported cigarette trade following upon the new duties imposed by Mr. Austen Chamberlain's first Budget is more marked than ever in the Board of Trade returns for May, which were issued on June 7th.

The imports of cigarettes from the United States have declined in the manner shown by the values given below:—

	May.	Five months.
1902	£5,990	£16,359
1903	4,476	15,411
1904	204	915

The imports of stemmed and unstemmed tobacco during May show the following differences in the three years:—

	Stemmed.	Unstemmed.
1902	£123,523	£56,313
1903	58,978	57,863
1904	44,971	106,825

T. YAFIADIS & CO.'S EGYPTIANS

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

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

Pureleaf

Cigarettes,
Cigars,
Smoking
Mixture.

P. C. HANKS & Co.

Ltd.,
13, Devonshire Square,
LONDON, E.C.

**"PURELEAF"
SPECIALITIES**

can be confidently recommended to Tobacconists with a high-class connection who desire an absolutely original class of goods, which are not cut in price, which leave them a good profit, and for which repeat orders are bound to come.

Boer Tobacco.**BURCHER BRAND.**

THE BEST
Magaliesberg Transvaal Tobacco,
IN CANVAS BAGS.

BAASDORP BRAND.

The Mildest Imported.

P. C. HANKS & Co.

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13, Devonshire Square,
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**AN
Honest Cigar.**

If you wish to increase your
trade, inspect our

LA VIOLINA.

2d. and 3d. Lines.

YOU WILL BE SURPRISED.

P. C. HANKS & Co.

Ltd.,
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LONDON, E.C.

The French Cigarette Paper Co.,

120, CAMBERWELL
ROAD,
LONDON, S.E.

CIGARETTE PAPER MANUFACTURERS.

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

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TOBACCOS, CIGARS, and CIGARETTES. 🐦 🐦

TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

The CIGARETTE WORLD

IS

THE MOST POPULAR JOURNAL

FOR

RETAILERS.

Subscription only One Shilling per Annum. Post Free. Terms for
Displayed Advertisements on Application.

So far as trade in general is noticeable, the total imports have risen from 1,300,790,579 in May last. Our readers will not be surprised to find that the smokers are gradually being made aware of the fact that there is every chance of the smoker's health being improved by the use of the "Pureleaf" brand. The "Pureleaf" brand is an exceedingly pure and American and Oriental a slightly full-flavoured smoke. Of a milder character than the "Turkish Blend" and being of a very high grade, it is redolent with the virtues of the "Turkish Blend". The manufacturers are equally extremely agreeable concerning tobaccos which go to market, and in the four takes them into stock, most fastidious of his position to cater for the they get one—this latter with the former. Pure taste and good style in too, each package contains hand-made and free colouring matter. The margin of profit for the to the manufacturers advertising matter to

IRISH-GROWN TO culture of tobacco upon recalls the fact that though forbidden in B highly esteemed than t led to such an increase in 1830. This was a contrary policy should scheme organised for revenue should not su the cultivation of tob official supervision, an it was not a success. scale, and it is believ curing." Irish tobacco from abroad.

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NEW

So far as trade in general is concerned, no improvement is noticeable, the total exports having fallen from £30,270,579 in May last year to £29,917,775; while imports have risen from £41,915,106 to £44,780,098.

Our readers will not need to be told that the slump is not to be accounted for by the new duties; the fact is that smokers are gradually realising the fact that the home-made article is in every way superior. As we have often said, there is every chance of a vastly increased trade now that the smoker has been convinced of the better value to be obtained from British manufacturers.

NEW LINES.

From MESSRS. P. C. HANKS & CO. LTD., of 13, Devonshire Square, Bishopsgate, E.C., we have received samples of new high-class cigarettes put up under the general brand "Pureleaf." The brand embraces "Virginia," "Turkish," "Egyptian Blend," and "Blended," the latter being an exceedingly pleasant cigarette made from fine old American and Oriental tobaccos, blended so as to produce a slightly full-flavoured, but cool, sweet, and satisfying smoke. Of a milder nature, but possessing the same characteristics of being sweet and cool is the Pureleaf "Fine Old Virginia," the tobacco used in their manufacture being of a very high grade of bright Virginian strips and redolent with the virtues we look for in such growths. In the "Turkish Blend" and "Egyptian Blend," the manufacturers are equally fortunate in having produced extremely agreeable combinations of the various Eastern tobaccos which go to make up their distinguished characteristics, and in the four lines under review, the retailer who takes them into stock will have an assortment to meet the most fastidious of his customers, as well as being in a position to cater for those who know a good cigarette when they get one—this latter class not being always synonymous with the former. Pureleaf cigarettes are packed with taste and good style in slides of 10 and boxes of 25, 50, and 100, each package containing a guarantee that the contents are hand-made and free from artificial flavouring, scent, or colouring matter. Terms and prices, which show a good margin of profit for handling, may be had on application to the manufacturers as above, who will also supply advertising matter to purchasers.

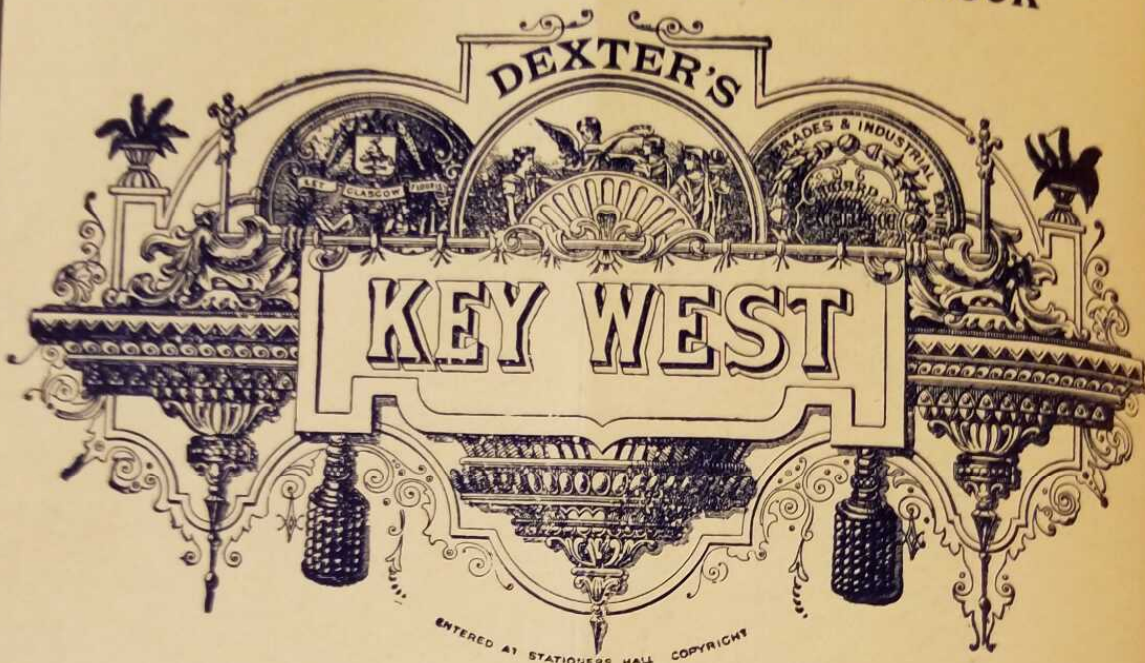
IRISH-GROWN TOBACCO.—The sanctioning of the culture of tobacco upon a more extended scale in Ireland recalls the fact that it was permitted there until 1830, though forbidden in Britain. Wexford tobacco was more highly esteemed than the finest American product, and this led to such an increase of cultivation that it was prohibited in 1830. This was another injustice to Ireland, as the contrary policy should have been adopted and a proper scheme organised for the collection of duty so that the revenue should not suffer. Some two or three years ago the cultivation of tobacco was revived in Meath, under official supervision, and it was only in the "curing" that it was not a success. It is now to be tried upon a larger scale, and it is believed that with the proper system of "curing," Irish tobacco will be as good as any that comes from abroad.

TOBACCO STALKS AS A FERTILISER.—The Chancellor of the Exchequer in his Budget speech truly stated that the stripped leaf of tobacco has a definite and

distinct value differing from that which the whole leaf enjoys, but the differences there are in the composition of tobacco stalks and of tobacco leaves do not appear to be very well understood. It is the lower grades of tobacco that are sent here stripped, whereas the higher grades come unstripped. Why so? Tobacco stalks, from which the leaves have been stripped, are known to have considerable fertilising power, and in America are consequently often returned to the land. It has been ascertained that the anhydrous stalks of tobacco plants contain nearly 5 per cent. of potash, 7-10ths per cent. of phosphoric acid, and nearly 3½ per cent. of nitrogen, of which 2-10ths of a per cent. is in the form of nitrates. At the time when the leaves are stripped from them the stalks are thought to contain usually some 46 per cent. of water. Hence, when in that condition, 100 lb. of the stalks would contain 2·6 lb. of potash, 0·36 lb. of phosphoric acid, and 1·85 lb. of nitrogen. From 1,500 lb. to 2,000 lb. of the dry stalks, containing £3 to £4 worth of fertilisers, may be yielded by an acre of land. Another sample of tobacco stalks examined was found to contain, when cured, 67 per cent. of water, 3 per cent. of ashes, and 0·7 per cent. of nitrogen. The ashes contained 1·37 per cent. of potash, and 0·18 per cent. of phosphoric acid. Then again, Professor Johnson reports that the tobacco stems, the midribs of the leaves as rejected by manufacturers of cigars have considerable repute as a fertiliser. In one sample that was purchased in New York City there was 33 per cent. of water, 5½ per cent. of potash, ½ per cent. of phosphoric acid, and nearly 2 per cent. of nitrogen. In another sample, believed to be somewhat damaged, there was 46 per cent. water, 6·25 per cent. potash, 0·4 per cent. phosphoric acid, and 1·6 per cent. of nitrogen. In a specimen of fine tobacco dust, sifted from tobacco clippings, there was reported to be 9·6 per cent. water, 2·8 per cent. potash, 0·5 per cent. phosphoric acid, and 2·4 per cent. of nitrogen. The sample of stalks examined and the dust also contained a considerable amount of chlorides, say ½ per cent. of chlorine, while the stems from totally different fields contained a much smaller proportion. Lime was present in the samples in considerable quantity. Another analysis reported, apparently of a better sample of tobacco stems, gave 19·83 per cent. of water, 7·66 per cent. of potash, 0·75 per cent. of phosphoric acid, 4·26 per cent. of lime, and 1·96 per cent. of nitrogen. According to Professor Storer, of the Harvard University, in some parts of Connecticut tobacco stems are largely used, especially for manuring tobacco and early potatoes. For tobacco they are applied year after year to the same land, sometimes to the extent of 12 tons to the acre, with the result that the crop bears very fine leaves of excellent quality. Sometimes dressings of half tobacco stems and half stable manure are applied, though many farmers use the stems without any other manure, unless it be some artificial fertiliser, to give the young plants a start. Potatoes that have been manured with tobacco stems are said to be exceptionally smooth and fair, and it is thought that where the stems have been used the land is left in excellent condition for other crops. The unmanufactured tobacco which is imported into this country is converted into roll or spun tobacco, and to cut tobacco and cigars. In the manufacture of roll tobacco, the leaves are moistened with water, and spun into various sizes of twist, made up into rolls and pressed. The liquid or juice which exudes under pressure has been frequently used as a sheep dip. The difference between the roll and cut tobacco from the leaf lies almost entirely in the amount of moisture, and as manufacturers are not allowed to add anything but water and a small proportion of oil, there is little doubt that, as a rule, the cheapest qualities of roll and cut tobaccos contain most water. The lowest qualities of cut tobacco, such as are largely manufactured and consumed in England, contain as much water as the cheapest roll tobacco, an average of, say, 41 per cent., whereas the finer qualities of cut tobacco contain as a rule from 14 to 22 per cent. Cigars, even the cheapest, are comparatively dry, and contain, as a rule, only from 10 to 12 per cent. of water.—*The Field.*

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

All RETAILERS should Stock



THIS IS THE

Genuine Original 2^d. Key West,

and has the Largest Sale of any 2d. Cigar in the United Kingdom.

There are many imitations.

WHY?

Because

DEXTER'S

2^d. KEY WEST

is a GOOD THING and a SUCCESS!

YOU WANT THE BEST? Then avoid imitations and purchase only the GENUINE BRAND.

ALSO

DEXTER'S PENNY KEY WEST,

the Sales of which have reached Enormous Proportions.

If you do not already stock them, write for samples and quotations to:—

R. I. DEXTER & SONS, Ltd., Cigar Manufacturers.
NOTTINGHAM.

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LA CINGA

Our Smoking Mixture.

HE HAD MURDER IN HIS HEART.—Smythe giving Van Jones a cigar from his private box: "Have a cigar, Van Jones?" Van Jones: "Thanks." Smythe: "Have you seen the item going about to the effect that no man ever committed murder while smoking?" Van Jones: "Yes, I've (puff) seen it. Still, Smythe, he (puff) look like it sometimes."

FOR A SNUFF-BOX.—Rarely have Messrs. Christie's auction rooms witnessed a scene of such excitement as was caused recently by the sensational bidding for a Louis XV. snuff-box from the Hawkins collection, which was knocked down to Messrs. Duveen for the enormous sum of £6,400, by far the highest price ever paid for a snuff-box. It cannot be said that the price given is excessive, as the little box, which is richly enamelled and set with fine Brazilian diamonds, cannot be matched. As with the pictures of rare masters, the value of such objects of art depends entirely on their scarcity. Two other snuff-boxes went for £1,550 and £1,460 respectively, and the day's total amounted to £18,176.

HIS LADY NICOTINE.—Recently a man was admitted to a provincial hospital. The nurse in charge of the ward noticed the smell of tobacco, and suspected an official who had been admitted. On making a tour of the ward, however, she detected smoke issuing from beneath the clothes of one of the beds. And there was the culprit puffing away at a cigarette. On this being taken away he consoled himself by chewing tobacco. The whole thing puzzled the nurse, for the man had only been admitted that day with a fractured arm. What is more, he had submitted to the ordeal of a bath; only hospital officials had been near him. At last it came out that he had managed to secrete the tobacco and cigarettes underneath his armpit, and had successfully carried them through his bath.

THE HISTORY OF CIGARETTES.—A recent pamphlet relates the history of cigarette making as a British industry. The pioneer was one John Theodoridi, who in 1861 brought a staff of cigarette makers from Odessa to Leicester Square, and, at the Exhibition of the following year, won a gold medal for his goods. His cigarettes had cardboard mouth-pieces in the Russian style. Cigarettes without mouth-pieces only date from 1865. At first only Turkish tobacco was used, the first American invasion taking place in 1875, when the Virginian article became popular. The "compressed cigarette" was the next innovation, but the vogue only lasted a couple of years. Then came the machine-made article. The first machine exhibited at the Paris Exhibition of 1878 was imperfect, liable to get out of order, and with a nominal output of only 20,000; but America soon afterwards produced a machine capable of turning out 100,000 cigarettes a day.

A NEW WAY TO COLLECT OLD DEBTS.—A story is being told of a retailer who had been trying for several months to collect an account of about seven dollars, from a man who is not noted for prompt payment. The tobacconist had about exhausted his supply of patience when he was suddenly struck with an idea which proved quite successful. He made out a statement which showed that the man owed about three times the real amount. This he sent off and waited results. Almost the first thing in the morning the man to whom he had sent the account appeared in a fury. He indignantly demanded to know what the retailer meant by sending him such an outrageous bill. Of course, the dealer looked surprised and suggested that there might be some mistake in it. This proved to be the case, and he made out a new bill for the correct amount, which the man paid without further trouble. It was only an experiment, but it proved successful that time.

THE MOUSTACHE AND THE CIGARETTE.—

"Yes, it is true," said a hairdresser to the writer, "young men do not grow the luxuriant moustaches of forty years ago. There are exceptions, of course, but it appears to me the moustache is more tardy of making its appearance than formerly, and, at best, is thin and straggling. How to account for this I can't say for certain, as young men were never more careful than at present in trying to force the desired ornament. Then the quantity of hair-growers and restorers on the market—many of them very good—would favour the idea that no youth of eighteen need present a smooth face. Some say that cigarette smoking hinders the growth. Certainly a persistent use of tobacco bleaches the hair, and bleached hair is always more or less brittle. How often one sees men with dark heads and hay-coloured moustaches. These men are almost invariably smokers, and, often as not, slaves to the cigarette. One of my customers is a very heavy smoker; his head is a rich, glossy, dark brown, while his moustache is actually lemon-colour. Never under any pretence will he permit it to be brushed or trimmed; it requires very delicate handling, or the hairs would fall out directly, and he hasn't one to lose. He believes himself that cigarette smoking is at the root of the mischief, yet he cannot rest without a whiff between his lips. The number of youths who pass under my hands with moustaches of the cricketer's eleven type—that is, eleven hairs on each side—is almost a matter of wonder. Not only youths, but men upwards of thirty, with lip adornments that certainly should be removed, seem to be the rule rather than the exception. Not wishing to ask outright whether or no they smoke cigarettes, I often hand these ill-favoured fellows my case, and very rarely is the whiff refused. The pipe-smoker shows the best moustache in nine cases out of ten; the non-smoker, granted good health, is the most hairy of the lot. That is my experience, and I have taken particular notice for years. Our fathers and grandfathers grew luxurious beards and moustaches—the cigarette was unknown to them. Neither did they use so many preparations; the hair required no forcing, and it made its appearance much earlier than it does at the present time. Young farmers, navvies, and outdoor workmen are more highly favoured than the City youth. Outdoor life may have much to do with it, but, again, how rarely one sees them cigarette in mouth. A well-to-do young fellow—a great cigarette-smoker, after trying in vain to raise a decent moustache, has sought consolation in an artificial one, so cleverly manufactured that exposure is well-nigh impossible. His brother, five years his junior, is heavily bearded—he smokes a briar. I have been asked, 'Is the moustache threatened with extinction?' As one rarely sees a perfect lip ornament on a young face, I must say the outlook is by no means promising. A chatty old gentleman, who often drops in here, has, despite his 60 years, a bushy beard and long, flowing moustache, only slightly streaked with grey. A striking contrast is seen in his two sons—men nearing forty—who have never had occasion to use a razor, their skin being clean as that of a woman. Both have been cigarette consumers since boyhood, and it is their father's firm belief that this excessive indulgence is responsible for their hairless condition. They have given up hopes of growing whiskers, after a painstaking struggle with dozens of infallible renewers. Where the features are good, a clean-shaven face often looks better than one bedecked with moustache and whiskers; but many who go about with smooth skins do so because they fully recognise that the scrubby growth they are able to rear would only draw attention to their shortcomings."—*Pearson's Weekly*.

"LA CINGARA," finest imported Mexicans.

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

RETAILERS

who desire an Absolutely Reliable

Counter 3d. Cigar

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FLOR DE VARZES.

THIS magnificent Cigar is manufactured by the old-established cigar experts, **R. I. DEXTER & SONS, Limited**, from the finest Havanna Fillers, and has a reputation for "uniform excellence" extending over a period of more than twenty-five years.

Made in Three Sizes:

LORDS OF ENGLAND, 100's, 50's,
25's,

BRITANICAS, 100's, 50's,
25's,

PRINCESSAS, 100's, 50's.

Attractive Window Show-cases, containing 450 Cigars (Cigars charged only), supplied without extra charge.

Our Customers will have the support of an extensive newspaper advertising scheme, insuring the notice of the public.

HIGHLY-EFFECTIVE SHOWCARDS AND WINDOW TICKETS SUPPLIED GRATIS.

Write for Samples and Quotations to:—

R. I. DEXTER & SONS Ltd.,

Cigar Manufacturers,

Queen's Bridge Road, NOTTINGHAM.

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Trade News and Notes.

MESSRS. SWAIN & VAN DER AREND, of Leicester, request that after June 25th all correspondence be sent to their new factory at Rugby.

Mr. W. H. LOWRY is now representing MESSRS. MAWSON BROTHERS, cigar manufacturers and proprietors of the celebrated "Cozetta" brand, a red-bander which was not objected to at a recent trial.

MESSRS. STANLEY H. ROSE & CO., of 34, Leadenhall Street, E.C., have amalgamated their business with that of MESSRS. P. C. HANKS & CO., of 13, Devonshire Square, E.C., and the joint businesses will be carried on in future at this latter address. Mr. Stanley Rose joins the Board as Director. Inquiries and repeat orders for the Burgher brand of Magaliesberg Transvaal Tobacco, or the Baasdorp Boer Tobacco, formerly controlled by Messrs. S. H. Rose and Co., should now be sent to Devonshire Square.

ABERDEEN TOBACCONISTS AND THE INCREASED DUTY. PRICES OF TOBACCO RAISED.—A meeting of the Aberdeen tobacconists has been held in the Douglas Hotel for the purpose of considering how the retail trade is being affected by the increased tobacco duty, and of resolving as to what steps should be taken to neutralise the effect of the increased duty. There was a large attendance, and Mr. Peter Mitchell was called to the chair. The Chairman explained that a meeting of the trade in Aberdeen was held immediately after the increase in the tobacco duty was announced, but that as the meeting had not sufficient data to go upon it was decided to wait until the manufacturers' adjusted price lists were issued, so that they might see how the retail trade was to be affected. The price lists had now come to hand. After some discussion, the meeting decided unanimously to raise the price of two-ounce plugs from 6½d. to 7d., and Tam o' Shanter tobacco from 4d. to 4½d. per ounce. This puts the Tam o' Shanter tobacco on the same level as cut golden bar, which is sold at 4½d. per ounce. All the other tobaccos will remain at the same price as before.

TOBACCO TRADE AND THE INCREASED DUTY.—Messrs. Edward Samuelson & Co. report: The increased duty caused a strong demand for all growths of low-priced tobaccos, including substitutes, especially Java, of which large quantities were sent from the Continent to this country. Regarding the change in the duty, American opinion expresses disbelief that a British Government would confiscate property simply to introduce a new policy, and feels confident that "Your Government will see its way to deal fair with the unfortunate holders of strips in your warehouses." How to levy duty on tobacco fairly is a subtle question, as the trade is quite unlike any other, but no one can say the British system is an ideal one; it extracts money in a rough and ready way, regardless of consequences. The following are the pounds weight of strips and leaf, duty paid, in the month of April for the three years 1902-4:—Strips: 6,401,673; 4,827,224; 5,052,324; leaf: 1,613,069; 1,572,855; 4,083,939. For the four months

January to April in the same years:—Strips: 22,070,752; 20,046,696; 21,083,349; leaf: 5,472,194; 6,209,942; 8,546,957.

LIVERPOOL CHAMBER OF COMMERCE. THE DUTY ON TOBACCO.—The monthly meeting of the Council of the Liverpool Incorporated Chamber of Commerce was held at the offices, Exchange Buildings, Colonel Goffey, in the absence of Sir Alfred Jones, presiding. Amongst the members present were: Messrs. J. Thorburn, C. Lancaster, A. S. Harris, J. A. M. Gardner, Ellis Edwards, Stuart Deacon, E. S. Forster, H. Kerr Waddell, T. C. Danson, A. Crosthwaite, H. R. Robertson, Max Muspratt, J. Kirke Crooks, and Thomas H. Barker (secretary). The resolution of the General Purposes Committee fixing the date of the 54th annual meeting of the Chamber for the 6th June was confirmed. The Committee of the Tobacco Trade Section reported that much important correspondence had passed between the Chancellor and the Tobacco Trade Section of the Chamber with reference to the hardship inflicted on leaf merchants by the differential duty proposed in the Budget, and that the case had been laid at length before Mr. Austen Chamberlain. The following

reply had been received from the Chancellor:—"London, 11th May, 1904. Sir,—With further reference to your communication of the 6th, the Chancellor of the Exchequer desires me to say that he has read with interest both the letter and the enclosures which you forward on behalf of the Tobacco Trade Section of the Liverpool Chamber of Commerce. Mr. Chamberlain thinks that the memorialists have put their case very clearly, and, though not in entire agreement with them as to the facts or the inferences which they draw from the statements to

which they have called his attention, he understands their point of view and will give careful consideration to their representations. I may add that the proper time for dealing with all of these points will be when the Bill comes before the House of Commons in its Committee stage.—I am, &c., G. H. DUCKWORTH."

TEOFANI'S

HIGH-CLASS
CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

TEOFANI & CO., 18, Bury Street, St. Mary Axe, E.C.

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

Fires.

A fire broke out on May 23rd on the premises of Mr. SAMUEL B. WOOD, tobacco manufacturer, 275, Meanwood Road, Leeds. The Fire Brigade was immediately summoned, and after about an hour's work the flames were extinguished, but not before damage to the extent of £600 had been done. The origin of the fire is not known.

Foreign.

PROPOSED STATE MONOPOLY IN AUSTRALIA.—A State monopoly of the tobacco trade is proposed by the new Labour Ministry in Australia. This sounds a bold

TRADE NEWS AND NOTES—continued.

measure, but it must be remembered that Australians have for some time been at the mercy of a private tobacco monopoly which regulates sales and prices of American tobaccos at its pleasure. Mr. Watson will point to the complete success of this tobacco trust as the strongest argument for making the industry a national business, as France and other European nations have done long since.

FATAL SMOKING.—A terrible disaster happened at a coal mine at Melendros, in the Province of Oviedo, on June 7th. Owing to one of the colliers smoking, a terrific explosion of fire-damp occurred. Twenty-five dead bodies have been brought out of the mine. They were so burned as to be unrecognisable. Several men have been rescued alive, but badly injured, and two of them have since succumbed. Two men who were washing coal at the pit mouth were hurled into the air, their bodies being terribly crushed. The search of the mine still proceeds. There are several more men yet to be accounted for.—*Central News.*

TOBACCO GROWING IN RHODESIA.—With a view to creating an industry in the manufacture of a good class of tobacco, for which there is sure to be a large demand in South Africa, every effort is being made in Rhodesia to induce the farmers to take a keen interest in tobacco cultivation, which has, so far, proved most successful. The best kinds of seed are provided, prizes for competition are offered, and the services and advice of the Government tobacco expert are placed at the disposal of the farmers. Not only in the country itself is the industry being stimulated, but in England also steps are being taken with a view to securing a market for Rhodesian tobacco as soon as the farmers are able to send it to the factories in sufficiently large quantities. Earl Grey is devoting special attention to this branch of the future export trade of Rhodesia. He has recently been visiting the tobacco factory of the Co-operative Wholesale Society, at Manchester, where he exhibited samples of Rhodesian tobacco, and obtained information from the manager as to the best leaf for the British market. The Co-operative Wholesale Society has promised its assistance in the enterprise as soon as packing for importation is begun.

AUSTRIA'S TOBACCO MONOPOLY.—The manufacture and sale of tobacco are a State monopoly in Austria which nets the National Treasury over £5,400,000 a year. The Government purchases the raw material, manufactures it into cigars, cigarettes, smoking tobacco, and snuff, and sells to the consumer through licensed agents, who receive a fixed commission—averaging about 10 per cent.—on the proceeds of their sales. The prices are uniform throughout the Empire. There are in all 14 brands of domestic cigars and 11 brands of cigarettes, the prices of the former ranging from 0.6c. to 3.6c. and those of the latter from 0.2c. to 1.2c. Of smoking tobacco the State manufactures 26 varieties, which are sold at from 18c. to 2 dols. 80c. a pound. This tobacco is usually put up in packages containing from one to six ounces. The Government factories produce, furthermore, no less than 27 different kinds of snuff. This commodity is also put up in similar

packages. Common snuff is sold at the rate of 28c., and the best quality at the rate of 74c., per pound. In the sales of all the various products of tobacco the State adheres strictly to the post office principle of allowing no discounts on large sales. Whether the consumer buys one cigar or a hundred, an ounce or a pound of snuff, the rate is the same. The total amount spent for tobacco during the year 1902 was £8,914,800, or about 4s. 6d. per capita. The amount expended by the State for raw material, salaries, wages, commissions, &c., was £3,384,400. The State manufactured in its 30 factories 1,397,000,000 cigars, 3,114,000,000 cigarettes, 526,756,000 lbs. of smoking tobacco, and 30,062,560 lbs. of snuff.

AMSTERDAM TOBACCO SALES.—The sixth sale of the season for Sumatra and Borneo tobacco took place on May 14th, when 15,877 bales of the former and 804 bales of the latter were offered to tender. The market was very good, but little high-class leaf was forthcoming, and the bulk of the tobacco offered was of medium grade. The highest price was obtained by the Deli Batavia Maatschappij, which realised an average of 151c., or 2s. 6d. per lb., for three parcels aggregating 898 bales. The Shanghai Sumatra Tobacco Company came second with 147c., or 2s. 5½d., for 590, and the Deli Langkat Tabak Maatschappij third, with 138c., or 2s. 3½d., for 580 bales. A great deal of the leaf appearing in the sales list was disposed of in advance of the regular tender. About two-thirds of the total quantity of tobacco for sale realised from 100c., or 1s. 8d. per lb., upwards, and of the remainder only a few hundred bales fetched less than 50c., or 10d. The London companies selling were the British Deli and Langkat Tobacco Company, Limited, which obtained 129c., or 2s. 2d., for 535 bales; the United Langkat Plantations, Limited, which realised an average of 83c., or 1s. 4½d., for three parcels, amounting in all to 938 bales; and the New London Borneo Tobacco Company, Limited, which sold 254 bales at 73c., or 1s. 2½d.—At the sale which took place on June 3rd, the demand from buyers was keen, and the parcels offered

readily found purchasers—in most cases at unusually marked advances over brokers' valuations. Both the German and American contingents bought freely, and although no very sensational prices were recorded, the whole sale passed off with a strong tone and high average figures all along the line. Some 15,000 bales of Sumatra and 2,000 bales of Borneo leaf were embraced in the sale. The top price was scored by the Deli Maatschappij with a parcel of 639 bales, fetching 195 cents. (3s. 3d.) per pound. The United Langkat Plantations Company sold 1,058 bales (including some quite "tail" shipments) at the satisfactory average of 105 cents (1s. 9d.) per pound. Of the total amount put forward, only some 4,000 bales realised less than 100 cents.

Police.

WEST END OPIUM DEN.—A well-dressed young woman, named Emily Mitcham, recently informed the Bow Street magistrate that she kept an "opium den" in

Mis-spelt Word Competition.

PRIZE VALUE

£1 1s. Monthly.

ALL SHOULD ENTER.

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TRADE NEWS AND NOTES—continued.

her house in Huntley Street—the only one in the West End. She said that she had lived a good deal in the United States, and was herself an opium smoker. Her house was open to her friends as an opium den. It usually took from 15 to 20 minutes to smoke out a pipe of the opium. She only kept one opium pipe, as it was unlawful in America to keep more than one. Mr. Fenwick fined the woman, who was charged with keeping a disorderly house, £20.

TOBACCONIST AND BOOKMAKER.—Robert Root, of 1, Kenway Road, Earl's Court, Kensington, appeared on June 3rd before Mr. Bros to answer a summons issued by Detective-inspector Ward, of the F Division, charging him with using his premises for the purpose of betting.—Mr. H. G. Muskett, who prosecuted for the Commissioners of Police, said the defendant kept a tobacco shop at that address, and the evidence of the police officers would conclusively prove that from the 4th to the 17th of May (inclusive) persons entered the shop and handed the defendant slips of paper and money.—Detective Child (F), and Detective Sergeant (R), gave evidence to the effect that they kept observation on the shop, and saw the defendant take slips of paper and money from customers.—The defendant admitted he took bets in the street, but denied that he made "ready money bets" in the shop.—The Magistrate convicted him, and as there was a previous conviction against him, imposed a penalty of £35, with five guineas costs.

EXTENSIVE CIGARETTE THEFTS.—A well-dressed man, of 36 years of age, named Charles Edward Adolphus Bode, was brought before Mr. Stewart, at the Liverpool City Police Court, on June 7th, charged with having stolen 2,000 cigarettes, value £1 15s., by means of a trick, the property of Singleton & Cole, Ltd., Paradise Street; with having stolen 3,000 cigarettes, valued £2 12s. 8d., the property of Hignett Bros. & Co., Whitechapel; and with having stolen 2,000 cigarettes, valued at £1 15s., the property of T. P. & R. Goodbody, Whitechapel. The case for the prosecution was that on the 26th ult. the prisoner obtained 2,000 cigarettes from Singleton & Cole, and asked that a porter should be allowed to convey them to Water Street, where he would pay for them. On arrival outside the Oriol Restaurant he persuaded the porter to part with the cigarettes, and afterwards said he could not pay at once, but that he was well known to the firm, and would settle the account that night. It ultimately transpired that prisoner sold the cigarettes on the same day to an hotel proprietor for £1 13s., representing himself to be a member of the firm of Cameron, Bode & Co., cigarette manufacturers, Victoria Street. The other cases were on all-fours with this. Bode was arrested on the 2nd inst. by Detective Sub-inspector Gibbins in the Victoria Hotel. Mr. Stewart sent him to goal for six months.

STEALING CIGARETTES.—Horace Maddock (22), of Mabel Terrace, Birkin Avenue, was charged, at the Guildhall, Nottingham, on May 17th, with stealing a quantity of cigarettes, value 14s., the property of the Imperial Tobacco Company (Messrs. Players' branch), on May 12th.—Mr. H. B. Clayton, who appeared to prosecute, said that the number of cigarettes taken amounted to 690, and the robbery had been of a systematic nature. The prosecution could not recommend lenient treatment, as they did in a similar case some time ago, for it had not stopped this practice.—Douglas Needham, a machine operator, employed by Messrs. Player, spoke to seeing defendant go to a machine in another room and put some cigarettes into his pocket.—Detective Clifton said he found 694 cigarettes under the bedroom floor of a house next to the defendant's. When charged with the offence, defendant said he got mixed up with some bad company, and that they asked him to get them some cigarettes.—Two lads named John Ferrell and Walter Crossley proved buying cigarettes from the defendant, Crossley having purchased as many as 250. Defendant told them the cigarettes were his "allowance."

—Mr. Walter Pannell, Messrs. Players' manager, said that no allowance of cigarettes was made, but defendant was given four ounces of tobacco a week, in addition to his salary.—Defendant, who had been let off on a previous charge, was sent to prison for a month.—Alfred Wagstaff, of Alfreton Road, another machine operator in the employ of Messrs. Player, was charged with stealing 1s. worth of cigarettes.—Mr. Clayton said that as the prosecutors had reason to believe that this was an isolated theft on the part of the defendant, they asked that he might be leniently dealt with.—Detective Clifton stated that in defendant's coat he found 33 cigarettes, and 17 more at his house.—Mr. F. Berryman, who defended, urged that the man had previously borne an excellent character, and under these circumstances the magistrates bound him over under the First Offenders Act.

BETTING RAID AT BOOTLE. A £20 PENALTY.—Before Mr. R. J. Glasgow and Alderman W. R. Brewster, at the Bootle Police Court, on May 28th, Owen Thompson, tobacconist and newsagent, was charged with using the premises 34, Regent Road, for the purpose of betting.—Mr. F. M. Farmer, prosecuting solicitor, stated that on the 7th May Police Constable Small visited the shop in plain clothes, and saw a number of men hand betting slips to the defendant. The officer also made a bet with the defendant, and did the same thing the next day. Observation was kept on the premises, and in the course of a very few moments he saw twenty men enter and leave the place. The officer paid daily visits to the shop and made several bets with the defendant. These proceedings went on until the 26th May, when a warrant was obtained, and Detective Inspector Stewart in company with other officers raided the place and arrested the defendant. A search of the premises was made, and a large quantity of betting and racing paraphernalia was discovered, from which it appeared that the defendant in five days cleared in one instance the sum of £18.—Defendant pleaded guilty, and was fined £20 and costs.—Robert Magee, who was charged with aiding and abetting, was dismissed with a caution. William Phillips was charged with keeping the premises 60, Regent Road, for the purposes of betting.—Mr. Farmer said that the defendant kept a hairdresser's shop at the above address, and on the 17th May Police Constable Small, who was in plain clothes and under an assumed name, visited the shop. He proceeded to the back part of the shop, to the hairdresser's department, and on returning made a small purchase and a bet with the defendant. The officer visited the shop the following day and made a small purchase from the assistants, to whom he handed a shilling with a slip of paper containing a horse's name. The shop was kept under observation for some time, and on the 26th May Inspector Ferguson raided the place with other officers. Corroborative evidence was given, and Mr. Wall, who defended, said there was no evidence of habitual use of the premises for the purposes of betting. A fine of 20s. and costs was imposed.

Public Companies.

THE TERRACO CIGARETTE AND TOBACCO COMPANY (LIMITED).—To carry on the business of tobacco and Cigarette manufacturers, snuff, and briar pipe makers, &c. Capital £2,000, divided into 1,000 preference shares of £1 each and 1,000 ordinary shares of £1 each, and there is no invitation to the public to subscribe. The subscribers are:—John Johnston, fish dealer, 3, Clifford Road, Stirling; M. W. Pritchard, married woman, and Walter J. Pritchard, commercial traveller, Craigview, Blackhall, near Edinburgh; M. Sigalsky, tobacconist, 1, Forrest Road, Edinburgh; H. Lessnoff, tobacconist, 11, West Newington Place, Edinburgh; W. Lawson, druggist's assistant, 106, Lothian Road, Edinburgh; and John Johnston, jun., fish dealer, 4, Forth Crescent, Stirling.

SNUFF.

It is a strange reflection, when one reads of phenomenal prices given for bric-a-brac, that it needs scarcely a couple of generations to transform social necessities into virtuoso's curiosities—and still stranger when, as in the case of snuff-boxes, the bric-a-brac in question were once not only adjuncts to the graces, but a sort of materialised shibboleth of "bon ton." Snuff, in common with all its tobacco kindred, has had its recognised eulogists and historians, but it is worth while to note what an invaluable "property" it was, considered in a purely literary aspect. There was a potency, so to speak, in the manipulation of box or pinch, "which the impious younger brood" of cigarettes is absolutely void of. Snuff or snuff-box harmonised so thoroughly with the "costume" period. We have only to recall, almost at random, the old comedies to recognise the fact. Hands in dainty ruffles airily dallied with porcelain snuff-boxes, and immaculate handkerchiefs gracefully brushed particles from lace cravat or flowered waistcoat; the clamour of the "old member" for the snuff-box was always a taking "business" in "Money"; "exit Tripp taking snuff" was a stage direction that might always be relied upon to bring down the house in "The School for Scandal."

Snuff, indeed, adds a characteristic piquancy of picturesqueness to innumerable scenes and passages that have become crystallised into classics. "Sir Plume, of amber snuff-box justly vain" is a typical representative of decades of fine gentlemen, heroes, villains, British merchants, ecclesiastics, as well as of quite commonplace folk. It was told of the eccentric Lord Petersham, who gave his name to a celebrated "mixture," that he had a different snuff-box for every day in the year, and that he once observed to a friend that the box he was then using was a "very nice summer box, but would never do for winter wear." Most of us, too, remember the story, not without its shade of pathos, about Beau Brummell in the days of his decadence, sending a snuff-box that had some association connected with it to his quondam friend the Prince Regent. And in fiction snuff has managed to identify itself with some of the best remembered characters and situations, with so many, indeed, that only the scantiest selection can be ventured on. It is scarcely too much to say that we should not recognise Mr. Councillor Pleydell without his snuff, or "poor Peter Peebles" without his "sneeshin," the omission to obtain which on the part of the luckless Benjie had such dramatic results. Probably one of the best-remembered couplets in Goldsmith's "Retaliation" is the one which tells of Sir Joshua Reynolds that—

When they talked of their Raphaels, Corregios,
and stuff,

He shifted his trumpet and only took snuff.

His snuff-box is a kind of familiar demon to that polished scoundrel, Sir John Chester. When we first meet him and Barnaby Rudge together, he has recourse to it: "A strange creature, upon my word," said the guest, pulling out a handsome box, and taking a pinch of snuff." In his first interview with Haredale, as he plans to break the two young lovers' hearts, he "relishes a pinch extremely"; in his last, but a few minutes before his enemy's sword pierces his own heart, "he pulled out his snuff-box, addressing him with the superior air of a man who, by reason of his higher nature, has a right to read a moral lesson to another."

Dickens, it may be said, fully recognises the potency of snuff. He introduces the inimitable Professor of Deportment, Mr. Turveydrop, as exploiting it. "The polish—polish—polish," he repeated, taking a pinch of snuff, and gently fluttering his fingers." But choicest of all the many snuff passages in Dickens is the conversation between Mr. John Smauker and Sam Weller. "Do you do anything in this way, sir?" inquired the tall footman, producing a small snuff-box with a fox's head on the top of

it. 'Not without sneezing,' replied Sam. 'Why, it is difficult, I confess,' said the tall footman. 'It may be done by degrees, sir. Coffee is the best practice. I carried coffee, sir, for a long time. It looks very like rappee, sir.'

Invaluable, too, was snuff as a medium for practical jokes of the rollicking kind, such as Marryatt's Percival joke perpetrated on that singularly objectionable old person, his grandmother. The interesting youth's "revanche," it will be remembered, took the form of mixing a generous allowance of gunpowder with her snuff, and when the old lady complained of it, sweetly advised her to throw it on the fire, and he would fetch some more. In the language of reporters, the scene that followed baffles description. Jacob Faithful, we may recall, recovered the poor old Dominic from his first and only bout of intoxication, by introducing a generous pinch of snuff into the somnolent schoolmaster's battered and swollen proboscis. Not that the broadly comic has anything like a monopoly of the literary associations of snuff. One of Westall's novels makes two pinches of snuff the medium for something closely approaching a tragedy. There is, too, a tender naïveté in that scene where the terrible old Sir Ensor Doone lay dying. His feeble breath could no longer inhale the snuff which he asked for, and John Ridd tells us, "Will your honour have it wiped? I asked him very softly, for the brown appearance of it spoiled, to my idea, his white moustache; but he seemed to shake his head, and I thought it kept his spirits up." Kingsley's Lord Saltere is a much greater and truer gentleman than Sir John Chester, but with him, too, snuff and snuff-box emphasise, so to speak, his most characteristic utterances. When he sees two of the most dangerous characters in the book riding together in seeming Arcadian innocence, he comments as follows:—"Now, I do really wonder what infernal mischief those two are after. There is an air of pastoral simplicity about their whole get-up which forebodes some very great—very great"—here he paused, took snuff, and looked Marston straight in the face—"obliquity of moral purpose." Often, too, the references to snuff suggest just such a tender, old-world fragrance, as, when the gentle sex is in question, is suggested by allusions to lace and old-fashioned flowers, and dim, old rooms, instinct with half-forgotten perfumes. Leigh Hunt's "Old Gentleman" was, we remember, "extremely choice in his snuff, and delighted to get a fresh boxful in Tavistock Street on his way to the theatre. His box is a curiosity from India." The Thomas Coventry of Lamb's "Old Benchers" took snuff, "not by pinches, but a palmful at once, diving for it under the mighty flaps of his old-fashioned waistcoat pocket." Who, again, is likely to forget Sterne's good old monk who met Yorrick and the lady of Calais? "Having a horn snuff-box in his hand, he presented it open to me. 'You shall taste mine,' said I. 'Tis most excellent,' said the monk." They changed snuff-boxes, one may remember, the monk first rubbing "his horn box upon the sleeve of his tunic, till it had acquired a little air of brightness by the friction"; and we feel that Yorrick did well to treasure that poor horn snuff-box.

Fact and Fiction alike are rich in references to snuff and ecclesiastics. One may be instanced, in conclusion, as forming a companion picture to Sterne's Father Lorenzo. It is Austin Dobson's Monsieur the Curé, whom we see in his progress down the street, "with a smile on his kind old face":—

There's a little dispute with a merchant of fruit,
Who is said to be heterodox,
That will ended be with a "Ma foi, oui!"
And a pinch from the Curé's box.

—The Globe.

AT THE CIGAR COUNTER.

Jones: "Why did you begin smoking again?"

Brown: "Well, I found that I could let it alone if I wanted, so there's no danger of my becoming a slave to it. If I had found that I was unable to stop I'd have sworn off for good."

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From the "London Gazette."

Receiving Orders.

HAWKINS, JAMES, Crooker Street, Monk Bretton, near Barnsley, recently tobacconist. Date of order, June 1st, 1904.

HOLLAND, CHARLES, tobacconist and working carpenter, 86, West Street, Bristol. Date of order, May 10th, 1904.

First Meeting and Public Examination.

ELKAN, A. E. (trading as Charles Elkan & Co.), 6, Maddox Street, Regent Street, London, cigar manufacturer. First meeting, June 13th, 1904, at 12 noon, at Bankruptcy Buildings, Carey Street, London, W.C. Public examination, July 7th, 1904, at 11.30 a.m., at Bankruptcy Buildings, Carey Street, London, W.C.

Adjudications.

ELKAN, A. E. (trading as Charles Elkan & Co.), 6, Maddox Street, Regent Street, London, cigar manufacturer. First meeting, June 13th, 1904, at 12 noon, at Bankruptcy Buildings, Carey Street, London, W.C. Public examination, July 7th, 1904, at 11.30 a.m., at Bankruptcy Buildings, Carey Street, London, W.C.

HAWKINS, JAMES, Crooker Street, Monk Bretton, near Barnsley, recently tobacconist. Date of order, June 1st, 1904.

HOLLAND, CHARLES, tobacconist and working carpenter, 86, West Street, Bristol. Date of order, May 10th, 1904.

WILDMAN, JOE HARRY, late tobacconist, Park View, 106, Sydenham Place, lately Westgate, Bradford. Date of order, May 6th.

Notice of Intended Dividend.

DAVIS, JULIUS LIONEL, Wensley Bank, Thornbury, Bradford, cigar merchant. Last day for proofs, June 21st, 1904. Trustee, George B. Ingham, 15, Kirkgate, Bradford.

Notices of Dividends.

DARLINGTON, JOHN WM., 202, High Street, Chatham, wholesale tobacconist. First and final of 1s. 9 $\frac{1}{2}$ d. payable June 9th, 1904, at Official Receiver's office, Maidstone.

HOLLOWAY, GEORGE, wholesale confectioner and tobacconist, 158A, Acre Road, Kingston-on-Thames, Surrey. First and final of 3d. at offices of trustee, Monument House, Monument Square, London Bridge, S.E.

SLOBODINSKY, JACOB LEON (lately carrying on business at the J.L.S. Tobacco Company), director of the J.L.S. Tobacco Company (Limited), tobacco cutter and cigar and cigarette manufacturer, 68, High Street, Whitechapel, E. First of 3s. 9d. at Edward Moore & Sons', 3, Crosby Square, E.C.

Application for Debtor's Discharge.

SLOBODINSKY, JACOB LEON (lately carrying on business under the style of the J.L.S. Tobacco Company), director of the J.L.S. Tobacco Company (Limited), lately tobacco cutter and cigar and cigarette maker, 68, High Street, Whitechapel, E. June 28th, 1904, at 11 a.m., at Bankruptcy Buildings, Carey Street, W.C.

Orders made on Application for Discharge.

SAMUELSON, BERTHA (carrying on business as H. Samuelson & Co.), cigar importer and tobacconist, widow, 41, Neville Street, Southport, Lancs. Bankrupt's discharge suspended for two years. Bankrupt to be discharged as from March 25th, 1905.

SILVER, SOLOMON (trading as Ashton Brothers), tobacconist, 330, Hackney Road, N.E. Discharge suspended for two years. Bankrupt to be discharged as from April 12th, 1906. Public examination concluded on the 25th August, 1903.

Dissolution of Partnership.

CAMERON, BODE & COMPANY, cigar, cigarette and tobacco merchants, 89, Victoria Street, Liverpool. The business will be carried on by George Abercrombie Cameron.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

Wholesale Tobacconists,

140 and 140a, Houndsditch,

LONDON, E.C.

SPECIALITIES.

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

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

In the Matter of—

JOE HARRY WILDMAN, tobacconist, Park View, Sydenham Place, Bradford. Statement of affairs showed liabilities £7,303 14s. 9d., and assets £171 18s. 9d. The Official Receiver's report showed that debtor began business on his own account in 1895 with £100 borrowed capital, and in 1898 he took a shop at 67, Leeds Road, Bradford, and a few months later took 182, Leeds Road, Bradford. In 1899 he bought an auctioneer's business at Bradford for £900, which he paid for out of £1,000 borrowed capital. This money had since been repaid in shares in "Robert Robinson, Ltd." In November, 1900, he bought a chemist's business, and five months later he sold the same at a profit of about £100. In July, 1902, he took a saleroom

in Briggate, Leeds, where he did business as an auctioneer. Later in the same year he opened retail tobacco shops at Chesterfield and Wakefield. In February, 1903, he purchased a cigar factory in Bath Street, Bradford, for which he paid £1,000. This was sold in April, 1903, to "Robert Robinson, Ltd." for 1,985 £1 shares in the company and £15 cash. In December he sold the stock at Chesterfield by auction. The business at 22, Westgate, Bradford, was sold to "Robert Robinson, Ltd." in January, 1904, for £505. He got £107 in cash, and the balance was settled by a contra account for goods supplied. Later, in January, 1904, his bankers issued a writ for about £1,086. He thereupon disposed of his stocks and household furniture, chiefly by auction. The amount realised was about £1,300. He paid the bank £1,090, and the balance of £210 to other suing creditors. He states that his failure is due to "law costs, loss on trading, loss on fixtures, and loss on forced realisation." The first meeting of creditors was held last month, at 29, Tyrrel Street, Bradford, when no resolutions were passed, and the affairs of the debtor will

be administered by the Official Receiver, who will therefore act as trustee.

J. W. LARKMAN, tobacconist, 2, White Lion Street, Norwich.—In the Norfolk County Court at Norwich, on May 10th, debtor attended for examination. Debtor, in April, 1902, went into business on his own account. He had about £40 of his own, and his wife lent him £40. He hired premises of Mr. Pick, and commenced trading as a wholesale and retail tobacconist. His takings averaged from £30 to £40 per week; but, in consequence of competition being so sharp, he lost money every week. In April, 1904, he was served with a writ by Messrs. Taddy & Co.; he consulted his principal creditor, and, on his advice, filed his petition. The examination was closed. Accounts have been filed showing liabilities (unsecured) £186 5s. 9d.; deficiency, £148 12s.

ROBERTSON, W. & J., tobacconists, 33, Lothian Road, Edinburgh. The statement of affairs issued in connection with this case shows assets, including stock-in-trade, fittings, &c., £206, and book debts estimated to realise £15; total, £221. The liabilities consist of preferential claims amounting to £62, and ordinary claims amounting to £1,122, of which £500 is due to expenses and damages in the action for slander, "Lockyer v. Pritchard." The estate shows an apparent dividend of 2s. 0½d. per £, subject to expenses.

A. SKINNER, tobacconist and cycle agent, 41 and 45, Marischal Street, and 670, George Street, Aberdeen.—A circular has been issued to the creditors of the above by Mr. James Jeffrey, 25, Union Street, Aberdeen, in which it is stated that the debtor's affairs having become embarrassed, he was instructed to prepare a statement of affairs to submit to the creditors. The statement had been prepared and showed an estimated dividend of about 10s. 5d. per pound, subject to the expenses of realisation. Mr. Skinner offers a composition of 13s. 4d. per pound to his trade creditors, payable at the rate of 3s. 4d. per pound monthly, commencing on June 30th. If this is accepted, the cash creditors have indicated their willingness to stand aside until the trade creditors' claims have been satisfied. Mr. Skinner attributes his losses to the expenses of and the want of trade at the branch cycle shop in George Street. This shop has now been given up, and Mr. Skinner is confident of being able to meet all the instalments of the composition as they fall due. Liabilities £512 12s. 3d., assets valued at £265 2s.

KEELEY, JOHN WILLIAM, tobacconist, &c., Derby Road, Stapleford, Notts; Derby Road, Sandiacre; and Derby Road, Long Eaton, Derby. From the Official Receiver's report it appeared that the debtor started business as a hairdresser and tobacconist at Sandiacre in 1898, at Stapleford in 1903, and at Long Eaton in 1903. At the time of his bankruptcy he was carrying on business at the three places. He says that when he began he had a capital of about £30, his savings whilst working as an assistant. He has not kept any books of account. The debtor states the cause of his failure to be "the expense incurred in opening a third shop, which had failed to pay." The accounts filed show liabilities £163 19s. 2d., and assets, consisting of cash deposited with solicitor for costs of petition £15; stock-in-trade, £15; trade fixtures, fittings, utensils, &c., £35; furniture, £4 10s., making £69 10s., and showing a deficiency of £94 9s. 2d.

THE WAY THEY PUSH THEM IN BOSTON.

DEALER—Here is a cigar that is all right for the money. We sell it seven for a quarter.

CUSTOMER—Well, that is a good many!

DEALER—Yes, but you don't have to smoke them, you know. I

CUSTOMER—Oh, I didn't think of that. You may give me a quarter's worth. They'll be handy to treat my friends with.

The Tobacco Duties and Protection.

Sir Walter Foster, M.P., has the following interesting letter in *The Times* of May 13th:—

Sir,—As I notice letters in your columns on the tobacco duties and protection, I venture to call attention to the effect of the proposed extra shilling duty on foreign cigarettes. This tax will, I believe, prove unproductive to the Exchequer and expensive to the public. There are now only some 510,065 lbs. of foreign cigarettes imported annually into this country, and consequently the shilling duty would bring in about £25,000. The Chancellor of the Exchequer estimates for £20,000 only. This sum is too small to justify the tax as a revenue-producing device, even in a year of financial difficulty like the present.

For this reason alone the proposed tax should be dropped as too unproductive to warrant the disturbance it will naturally cause in the trade. But past experience shows that a tax of this nature has usually the effect of enhancing the price of the home-made article. I can get no official estimate of the number of home made cigarettes, but it has been estimated at 90 to 95 per cent. of the whole. If we take the lower estimate of 90 per cent. for home-made, and 10 per cent. for foreign cigarettes, there will be a total consumption of 5,000,000 lbs. of cigarettes per annum. Taking 365 cigarettes to the pound on the average, this would give five cigarettes per day to a million smokers—assuredly not an excessive individual consumption, and I fear, now that the habit has extended to the juvenile population, not too large an estimate of the number of smokers.

On this calculation the Exchequer would get at the most some £25,000 on the 500,000 lbs. of foreign cigarettes, while an increase of price equal to the duty on the 4,500,000 lbs. of the home-made article would take from the public £225,000. On the higher estimate of 95 per cent. for home-made and 10 per cent. for foreign cigarettes, the Exchequer would still receive the £25,000, while the increased price of the 9,500,000 lbs. of the home-made cigarettes would give to the trade no less than £475,000, if the price were raised 1s. per pound. If only 6d. per pound were put on, there would still be an enormous gain to the trade and an unwarrantable burden on the public for so small an addition to the revenue. It is said that no such increase of price would take place. It is difficult, however, to imagine a maker of Turkish and Egyptian cigarettes in this country not taking advantage of the 1s. duty imposed on cigarettes made abroad from the same tobacco. As regards cigarettes made from other tobaccos, which form the great bulk of the consumption, the price has already been raised in some cases 3d. per tin of 100 cigarettes, which is just about the equivalent of the duty; while the *Financial Times* stated on May 2nd that the Imperial Tobacco Company had raised tins of 50 cigarettes 3d. a tin, or about double the duty. It is said that penny packets of five have not been raised in price; but even if this restraint is continued there is a simple plan, as the *Economist* points out, of levying the tax on the consumer by lessening the amount of tobacco in each cigarette. In these days of trusts and big combines it is childish to rely on competition to prevent the increase of prices when there is from a quarter to half a million of profit to be scrambled for. The prize is too great. It is a temptation which ought not to be created for any trade. In this single proposal of the Budget there are all the demerits of protection. At one and the same time it is unproductive to the revenue and likely to be burdensome to the taxpayers. If persisted in there should be devised an Excise duty proportionate to the impost.

Yours truly,

WALTER FOSTER.

House of Commons, May 10th,

THE SOCIAL PIPE.

DICKENS says, "Honest men, with pipes or cigars in their mouths, have great physical advantages in conversation. You may stop talking if you like, but the breaks of silence never seem disagreeable, being filled up by the puffing of the smoke; hence there is no awkwardness in resuming the conversation, no straining for effect as sentiments are delivered in a grave, easy manner. The pipe harmonises the society, and soothes at once the speaker and the subject whereon he converses. I have no doubt that it is from the habit of smoking that Turks and American-Indians are such monstrous well-bred men. The pipe draws wisdom from the lips of the philosopher, and shuts up the mouth of the foolish; it generates a style of conversation, contemplative, thoughtful, benevolent, and unaffected; in fact—I must out with it—I am an old smoker. At home I have done it up the chimney, rather than not do it, the which, I own, is a crime. I vow and believe that the cigar has been one of the greatest creature comforts of my life—a kind companion, a gentle stimulant, an amiable anodyne, a cementer of friendship. May I die if I abuse that kindly weed which has given me so much pleasure."

Dickens has drawn some charming pictures in which the social pipe figures. The modest provision of pipes (and the case bottle) that figured in the quiet evening's repose at the "Little Midshipman," and old Weller and his son with their long clays in the inn parlour, are cases in point. The celebrated novelist was a smoker himself, and greatly enjoyed all that pertained to friendship and sociability. His descriptions of the social board are written as though he revelled in them, and yet we think it was not the material comforts or luxuries that he cared so much about, as that he loved to see happy cheerfulness paramount.

Probably Carlyle's ideas of sociability were somewhat crude and unformed. He did smoke, and considered tobacco to be "the one element in which, by our European manners, men can sit silent together without embarrassment, and where no man is bound to speak one word more than he has got to say." He thought that if smoking were introduced into constitutional Parliaments the benefit might be incalculable, and draws an obvious inference. Tobacco he esteemed as sedative and gently soothing, and one gathers that the rugged philosopher, by its aid, was able to endure the company of his friends. He cannot be accused of having been too much of a society man, and his picture of "a high large room, contented saturnine human figures, a dozen or so of them, sitting round a large long table furnished for the occasion, a long Dutch pipe in the mouth of each man, with supplies of 'Knaster' easily accessible," does not seem a very cheerful description of a social gathering, but perhaps the "Knaster" accounts for the gloomy visages and the seeming want of conversation. There is a legend that Carlyle once spent an evening with Emerson, and giving him a pipe and taking one himself, the two sat silent till midnight and then parted, shaking hands, with congratulations upon the pleasant and profitable evening they had enjoyed.

The late Poet Laureate, Lord Tennyson, was a great smoker. He did not greatly affect cigars, but most enjoyed a pipe of genuine Virginia, and of all pipes preferred the common clay. In his sanctum at the top of his house he used to work until fatigued, during which period none dared intrude, but when his work was done he was glad to see his friends, and smoking with them thus enjoyed the social hours. He is reported to have never smoked a pipe a second time, and on one occasion to have quitted Venice in disgust because he could get no good cigars there.

Milton was a smoker; when composing "Paradise Lost" (he was *then* blind) he is stated to have finished the

day by taking a pipe of tobacco in the company of his friends.

But enough of great examples and wise men's opinions, every smoker knows and rejoices not only in his pipe, but in it as a very considerable item in the promotion of good-fellowship and sociability. When the pipes are lighted in the evening comes the time for cheerful conversation and pleasant, friendly intercourse. We could ill do without these hours of relaxation; by them we are encouraged to go forward with a lighter heart and more smiling face. Believe me, there is great virtue in that smiling face; it is the index for the most part of heart and mind, and blesses him who bears it and those who see it. Who can keep a smiling face without the aid of tobacco? Its use enables us to forget our worries; before the pipes were lighted we were tired with our day's work, snappy, quarrelsome, and ill-tempered, afterwards we beam upon one another, and, looking forward with hopeful confidence to the morrow, we sit and talk.

Is not the great success of the Variety Theatres, of music halls, and smoking concerts in these days to be largely attributed to the social influence of tobacco? People of course are attracted by a good show and a popular house, but is it not the fact that smoking being allowed is a great reason with many for preferring the music hall to the play? Excellent as are the entertainments provided at the halls, they cannot for the most part be compared with the theatres proper, yet while the former are crowded nightly, the latter are comparatively neglected, excepting, of course, in special instances where the performance is so good that men give up their pipes to see it, and content themselves with a cigarette in the *entr'acte*.—From J. W. Cundall's "Pipes and Tobacco."

TOBACCONISTS' PROFITS.—Some interesting details as to the profits on the businesses of confectioner, tobacconist, and hairdresser, carried on by Mr. Martin next door to the Victoria Station of the District Railway, transpired recently in the Westminster High Bailiff's Court. The premises are now being compulsorily acquired by the District Company, in connection with the electrification of their line, and Mr. Martin claimed £4,899 compensation. The average net profits of the tobacco business, stated counsel for the owner, were 33½ per cent., while a profit of 60 or 70 per cent. was realised on some cigarettes and fancy goods. During the past five years no less a sum than £21,226 had been taken for tobacco, &c. For shaving and haircutting in the same period the takings were £1,091, and for confectionery £6,972. That gave an average income of £5,858 a year, which yielded a gross profit of £2,103 per annum. The net profit was put at £1,524, from which had to be deducted £339 for profit rental. Of the three shops, one had a lease two and three-quarter years, and the other two four and a half years unexpired. Though Mr. Martin had other premises in the Façade, a few yards distant, his counsel contended that the acquisition of these three shops by the railway company meant the total destruction of his business. It was quite impossible, he added, to get other premises at a reasonable rent, a premium of £1,000 a year and rental of £400 a year being asked for half a shop in Wilton Road.—Counsel for the other side said he would agree that the average net profits of Mr. Martin's business were about 30 per cent., but he argued that the case was merely one of disturbance. The jury fixed the amount of compensation at £3,535.

REAL HAVANAS, FIVE FOR A SHILLING.

Careaway (to Boutwell, to whom he has given a cigar from his private box)—A man might smoke worse cigars than these, Boutwell.

Boutwell—Yes; he (puff) might, but would he (puff) dare?

Mr. M'Kenna, M.P., on the New Tobacco Duty.

ON its first introduction in Committee of the House of Commons the additional duty of 3d. per pound on that kind of unmanufactured which is known as stripped tobacco passed with very little comment. The duty was justified by the Chancellor of the Exchequer on two grounds which, as they were at least plausible, were not subjected to serious criticism in an assembly unfamiliar with the technicalities of the subject. Later, when the disapproval of the tobacco trade was declared, their complaints, though thoroughly warranted and stated in very moderate language, took such a variety of forms that the Chancellor was easily able to dispose of them by an ingenious but delusive demonstration that they were inconsistent with each other.

Before the new duty was imposed all manufactured tobacco was charged at an equal duty of 3s. per pound. Unmanufactured tobacco is divided into two classes—the whole or unstripped leaf, and the leaf with the stalk or stem stripped off. In order to avoid frequent repetition of rather cumbrous names, it is convenient to speak of the former as "leaf," and the latter as "strips." Strips form the raw material for most unmanufactured tobacco in the United Kingdom, but in addition to cigars there are certain well-known kinds, bird's-eye and Irish roll, for instance, in which leaf is used. To a small extent the work of stripping is done here, and in that case the importer on delivering up the stalk to the Customs is protected against loss in respect of the duty which he has paid on it by an allowance or rebate which purports to be an equivalent for the original duty on the stalk. The Chancellor's first defence of the additional 3d. duty on strips was based on the allegation that the allowance for returned stalk was insufficient. Accepting this as correct, the insufficiency would undeniably have the effect of encouraging the importation of strips and discouraging the importation of leaf, and therefore of discouraging the industry of stripping. The obvious remedy was to increase the amount of rebate, and as it is actually proposed to do this in the Finance Bill, the point need not be further discussed.

The Chancellor's second ground of defence was that the duty is desirable inasmuch as it will foster the hitherto discouraged industry of stripping. In this he followed the ordinary line of Protectionist argument, finding a special justification for himself in the present case in the fact that there is already a protective rate of duty on manufactured tobacco, i.e., a higher rate than on raw tobacco. He argued that the process of stripping ought to share in the same protection, and it must be supposed that he and the Government hold that the existing breach in our Free Trade system in the matter of manufactured tobacco relieves them from the obligations imposed on the present administration by the Prime Minister at Sheffield. It is true that Mr. Gladstone allowed a protective duty to remain on manufactured tobacco, but it is one thing to fail to take off an old protective duty and quite another thing to impose a new one. Without entering into a Tariff Reform discussion, however, it is sufficient to notice that the whole amount of strips annually imported is approximately 60,000,000 lbs.; that the cost of stripping is about 4d. per pound; and that the total wages bill in the industry to be created will not exceed £60,000 per annum. When it is remembered that the work is thoroughly unskilled, that its introduction will cause a considerable dislocation of existing trade, and that the wages earned in that class of industry do not exceed 6s. or 7s. a week, the value to the country of this first effort at Protection is not astonishingly great, even assuming that there were no other side to the case.

But there is another side, and one which, if understood by the public and the House of Commons before the Finance Bill is passed, ought to ensure the withdrawal of this duty.

There are in this country very large stocks both of leaf and strips held in bond. The total amount is a little under 200,000,000 lbs., sufficient to supply the national demand for over two years. These stocks have been accumulated in the belief that the duty on leaf and strips would be the same, and the belief has been warranted by the experience of over a hundred years. It is estimated that about one-quarter of the stocks in bond consist of strips, the remainder of leaf. Now what is the effect of the new duty upon these stocks? A manufacturer, let it be supposed, wishes to buy raw tobacco of a particular kind. Hitherto, whether he bought it in leaf or strips, he had to pay 3s. duty on taking it out of bond, but now if he buys strips he has to pay 3s. 3d. duty, whereas if he buys leaf he pays only 3s., as before. Obviously, if the price of leaf and strips in bond remains the same after the new duty is imposed as before, it will pay him far better to buy leaf. Take, for example, a class of tobacco of which the price in bond before the Budget resolution was 5d. per pound for leaf and 6d. per pound for strips (the difference of 1d. per pound representing roughly the cost of stripping and the loss on the rebate referred to above). A manufacturer could buy what he wanted under the old scale of duty and take it out of bond in the form of leaf for 3s. 5d. per pound, and in the form of strips for 3s. 6d. per pound. After the Budget resolution, if the price in bond remained the same, the leaf would still cost him 3s. 5d. per pound, but the strips 3s. 9d. per pound. As stripping only costs 4d. per pound, and the new provisions in the Finance Bill relating to rebate give him the full rebate on unused stalks, he would clearly do much better for himself to buy leaf rather than strips, and this being so there comes a growing demand for leaf. Either leaf must rise in price or strips must fall, or, more probably still, both conditions occur. The market for both leaf and strips has been greatly disorganised, but such facts as have been made public go to show that there has been a rise of 25 per cent. in the price of leaf in bond, and a fall of about 25 per cent. in the price of strips in bond.

Now, it must be observed that this rise and fall in price takes place in the value of the stocks in bond, that is, before any duty has been paid on them. There can be no question of the loss to the owners of strips being recovered from the manufacturer, and through him from the ultimate consumer. The manufacturer who pays the duty on taking tobacco out of bond will, no doubt, seek to recover the full amount of the duty from the retailer, and the retailer will seek to recover it, if he can, from the public; but the loss which is here spoken of is the loss which falls upon the owners of strips in bond, who have to sell their goods at a 25 per cent. reduction in consequence of the new duty. Through no fault of their own, their property is depreciated by the vote of the House of Commons. Their trade competitors who are fortunate enough to own stocks of leaf in bond make corresponding gains. The duty is a gamble in the property of merchants carrying on a lawful trade. Without warning from Parliament, without possible means of insuring themselves against loss, and without a vestige of compensation, individuals are made to suffer serious losses, in some cases amounting, it is said, to total ruin. A merchant may hold stocks of strips of a value far in excess of his capital. Strips in bond are a marketable security; banks have been in the habit of lending money on tobacco warrants; a loss of 25 per cent. on the value of a merchant's holding may sweep away the whole margin of cash on which he has financed his business.

It is the discrimination between the two kinds of unmanufactured tobacco which constitutes the irremediable hardship of the duty to one set of men, and brings unearned gains to another set. Had the Chancellor treated leaf and strips alike, he would have obtained quite as much revenue

There would have been no profit to the owners of leaf; there would have been no loss to the owners of strips; and, moreover, his revenue would have been increased, instead of, as now, necessarily disappearing. The existing stocks of strips have been sacrificed, and no one will import anything but leaf hereafter, when 3d. per lb. can be saved thereby, as compared with the

importation of strips. The industry of stripping will be established for what it is worth, but the revenue from the new duty will be destroyed. Sum up the advantage and disadvantage of the duty, weigh them against each other, and throw into the scale the gross injustice done to the owners of strips, and there can be no doubt on which side the balance should incline.—*The World's Work.*

The Irish Tobacco Trade.

GOING back in our industrial and commercial history, it will be admitted by most students of the subject that new departures in Imperial finance have in almost every case worked out to the injury of Ireland. The Budget proposals now before Parliament claim, if we take it at the Chancellor's own estimate, to be a new departure. Under the heading of tobacco, the changes in taxation proposed, though not as large as on some previous occasions, call for more serious consideration by reason of their nature. The idea of Mr. Austen Chamberlain evidently is to afford facilities for building up a large export trade chiefly to the Colonies in cigars and cigarettes. For these the schedule of duties and drawbacks is made distinctly favourable. There is an extra tax of threepence put on raw material coming in, but the exceptions are so framed that the cigar manufacturer will not pay this tax. The raw tobacco for cigars all, or nearly all, comes into the country with the stem still retained in the leaf, so that the cigar manufacturers will at once, and without any costly change in working or plant, drop into the advantage. To save appearances the manufacturers of roll or twist, which represents the chief portion of the industry in this country, are granted advantages in the shape of exemptions in respect of the whole leaf which they use. But they are users, too, to a considerable extent of stripped tobacco, and so the new tax hits them in a way it does not hit the makers of cigars. They get a small advantage in the matter of extended leave of moisture, but if this were denied them the makers of London shag and other English tobaccos would be heavy sufferers.

This Budget, with a view to enlargement of British trade both at home and abroad, comes at a peculiar time. Ireland has had for centuries a considerable industry in the manufacture of tobacco. Of recent years a great change came over this industry. The cigarette and packet business, formerly only a petty thing, has developed into a remarkable trade. This will be realised better when we say that the estimate of what the public pay for cigarettes alone is placed at over £5,000,000. The packet smoking mixtures also represent a large sum. In this growth of the fancy or fad preference the people of the large centres of England were the first to catch on. The manufacturers having their works in these cities had advantages in taking the tide of taste, and so adding enormously to their profits.

The vogue of cigarettes had, however, set in earlier in America than in England. There, too, it was profitable, and an amalgamation of the three leading firms in the line earned so much that they were able in a very short period to force or win to their control most tobacco interests of the States, constituting themselves, and remaining there to this day, a virtual monopoly. This huge trust has several names, according to the cigarette branch, or the plug, or the snuff, or cigar, in which that particular limb of it is engaged; but if we call it by its first name when starting in the latter half of the 'eighties, it will be best recognised by some readers. Of this great business power—the American Tobacco Company—Mr. J. B. Duke was and is the head. Attracted by the cigarette boom in

England, this skilful organiser came over in the fall of 1901, and resulting from his operations what came to be known as the great Tobacco War broke out. In March, 1902, the Ogden Works, Liverpool, which he had purchased, offered the famous bonus of £200,000 a year for four years to retailers who would subscribe to a certain agreement. A case arising out of this has been lately decided by the Court of Appeal, London. The decision (from which there is notice of Appeal to the Lords) affirms the right of the retailers to the bonus. On Mr. Duke's arrival in England most of the leading British manufacturers formed themselves into a big combine called the Imperial Tobacco Company. The object was to defend the trade of England against the American invasion. The public were appealed to, on patriotic grounds, to repel the grasping foreigner; but hardly had a complete year elapsed when the English and Americans joined hands, amalgamated, and said the war was over. An attack made on Ireland, according to their way of thinking, is not war. But by whatever name the operation is called, the combined forces then united continue from that day to this to undersell the Irish houses, although—as a strange contrast—they never introduced "cut" prices into Scotland. The fierce struggle has, so far, been the cause of closing down three or four Irish factories, and, no doubt, of weakening others. An English deputation (the Irish case has friends in England) wanted to go into this matter with Mr. Austen Chamberlain the other day, but he ruled the subject out of order.

It is remarkable that in England and in America alike it is money earned in cigarettes which has been used to capture the less paying portions of the trade—that is, this branch of the industry has on both sides the ocean enabled the trust organisers to extinguish or annex the more legitimate and old-established end of the business. Thus it will be seen that even assuming that under the new departures for the benefit of labour, as sketched out in Mr. Austen Chamberlain's speeches, there is reality or possibility, yet the scheme is launched at such a time that the Irish firms are least able to avail themselves of it. Except the question is at once faced by manufacturers and the public this country is in serious risk of losing its share of the labour benefits on which the Chancellor so much dwells.

What, then, will this loss be? Tobacco is an industry employing, as regards its manufacture, a great variety of labour—a large proportion of which are women (and in England, children). It also supports other trades, such as printing, colour printing, boxmaking, &c. Taking these in as constructive wages, and the large office, managerial, and sales staffs, the wages outlay of an Irish factory equals the profits; and at the present time greatly exceeds the net earnings. Now the profits of the Imperial Tobacco Company stand in their last balance sheet at £1,258,839 11s. 9d., and if by imported Continental labour or by machinery or both they are able to economise a little, still it is reasonable to suppose that their wages direct and constructive counts a round £1,000,000. According to the statement of Sir William Henry Wills at the last meeting of shareholders, they now enjoy just one-half of the trade of the United Kingdom. It is to be remembered



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that Mr. Duke is an important part of the British trust, both in person and by nominees, and the lines of strategy which in America succeeded under his generalship appear to be fully adopted in England, so that it is not at all outside the field of possibility that the British Trust will rope in the other half of the trade, and thus become the sole channel through which would flow the benefits of the Budget, if benefits there be. Their wage outlay would then be £2,000,000, and their profits in all likelihood over £3,000,000. With our home firms shut down, Ireland would be then in the position not only of having to pay the Government tax, but her share also towards £5,000,000 wages and profit. We are unfortunately as a people users of tobacco, cigars, and cigarettes, and our contributions to British profit and British employment would be fully one-ninth part, or £555,555 per annum.

The retailers of Ireland at present are independent men, and they use their own judgment in managing their business. The future only could tell what remnant of independence would remain their share. In America the retailers appear to have fared very badly under the monopoly rule. It is stated that their profits have been cut down largely. It is sometimes claimed that the consumers in America have not suffered, and that in these countries, too, their interests will be treated tenderly. This does not answer the charge that the Irish workers will suffer to the extent we have shown, and, indeed, apart from this,

somebody must suffer to enable the Trust to earn dividends enough to extinguish or reduce £9,640,000—standing as paper capital, otherwise goodwill. The Irish firms have never been over-reaching in price as against either the public or the retailers, and in the matter of profits they have not yet learned to think in millions. The employment feature, as the figures show, is a much larger question than the general public dream of. The shares of the Trust are held almost exclusively outside Ireland, so both the wages and the profits would be lost to the country; and it is impossible, owing to all the circumstances, to separate the discussion of the Budget from the discussion of the Trust. There is affiliated with the Imperial Tobacco Company another manufacturing and trading concern called the British-American Tobacco Company, with, we believe, a capitalisation of £6,000,000, the object of which is foreign trade. In normal circumstances, with such differentiated Budget provisions, there might be fair hope that Goodbody's cigar factory, Dublin, the only one in Ireland, might grow to employ thousands of hands, and have a finger in the Colonial pie, and that a sheepwash factory might also be started here to utilise the drawback stems. But the British-American Tobacco Company is fully organised to seize the opportunity, and, judging by the past, it is not by any means certain that Ireland would be allowed a peaceful place in the competition for trade beyond the seas.—*Freemans' Journal*.

OVERCOMING CIGARETTE PREJUDICE.

HOW THEY DID IT IN NEW YORK.



THIS is a story out of the past, but it is interesting as ancient history, and the methods brought to light may be applied to other commodities by those who have the ingenuity and ability.

In 1897 the tobacco interests, headed by James B. Duke, made a first large appropriation for advertising. A department of publicity was established, and big spaces in newspapers were used to promote cigarette sales. The first advertising was crude, being devoted simply to the exploitation of brands in billboard style. W. H. Garrison, a New York newspaper and advertising man, became interested in the cigarette proposition, and went to the tobacco interests with a proposal that a booklet be issued to dispel popular prejudice against the so-called "coffin nail." This, he maintained, was the true point of attack. Every day throughout the country the newspapers printed stories of men and boys being killed or made insane by cigarette smoking. Investigation really showed that these stories were false, while scientific men who had analysed cigarettes reported that they were no more injurious than other forms of tobacco smoking. Contrary to popular notions, the paper used in making them contained no chemicals or opiates, and the tobacco contained in them, far from being refuse or filled with flavourings, was of as good or a better grade than that made up into cigars or smoking mixtures. The cigarette had been subjected to many tests and researches by physicians and chemists of international reputation. Their findings were wholly in its favour. Yet none of these results had been submitted to the public, and at that period there was most vigorous anti-cigarette legislation in several States. Tennessee and Iowa had just passed laws prohibiting their sale.

The tobacco company thought Mr. Garrison's suggestion valuable, but believed the public would attach little weight to information put out in the form of advertising matter. The motives were too self-evident. Anti-cigarette sentiment would only be inflamed. Some better way of publishing

the facts in the matter were sought, therefore. Inquiry was made as to whether the subject had ever been taken up by American scientific societies. It was found that it had not. Several scientific men were sounded on the matter, and President Clark Bell, of the Medico-Legal Society, New York City, thought the question most interesting. Arrangements were made to read a paper on cigarettes before this body, and Mr. Garrison searched the files of the London *Lancet* and other medical journals for information. His position as a layman made it necessary that all information included in his paper come from recognised scientists, but abundant facts were at hand. Professor James Dewar, the English scientist who liquified hydrogen, had said that cigarettes contained no saccharine matter. The city chemist of Chicago, which had just passed an anti-cigarette ordinance, pronounced them free from opium and arsenic, and containing only 1 per cent. of nicotine. Professor H. W. Wiley, since famous as captain of the "poison squad," said practically the same. The London *Lancet* had demonstrated by means of a special commission of experts that the only foreign residue found in cigarette paper was a slight trace of copper, due to the gilt label on the wrapper. Professor James F. Babcock, Massachusetts Assayer of Liquors, reported on cigarettes to the following effect:—

"*The Fillings*.—Careful and thorough examination, both chemical and microscopic, showed that the specimens contained no opium, morphine, strychnine, or other drug or poison foreign to tobacco. The fillings in every one of the specimens, purchased by the analyst in the open market, were found to consist of tobacco and nothing else.

"*The Wrappers*.—Analyses of the paper wrappers demonstrated the absence of any trace of arsenic, white lead, or other poison. The papers were all of excellent quality (rice). One specimen said to be made of corn husks. These papers contained such elements as are always to be found in the plants producing the fibre from which they are made, and no others."

Dr. F. W. Robertson, insanity expert at Bellevue Hospital, New York, said: "While I say that cigarettes are the most injurious of the methods of smoking, I do not say that the use of tobacco is not harmful. It often is. I do claim, however, that there never was a case of insanity which can be traced directly or indirectly to the use of tobacco in any form."

Statements of this description were embodied in an interesting paper called "A Brief for the Cigarette," and read before the Medico-Legal Society, November 17th, 1903. Four reporters for New York dailies were present, and opportunities were given them to make notes during the reading. Such statements as the number of cigarettes made yearly in the United States—then about 4,000,000,000—ought the reportorial fancy quickly, as did a comparison of the cigarette with the tomato, which was regarded as poisonous so recently as 1830 in this country, and is still generally avoided by the peasants in certain provinces of France. The weight of scientific opinion brought to bear in favour of the cigarette made an exceptionally strong case.

Next morning the *New York Sun* published three-fourths of a column, and had an editorial as long in the Sunday issue following. The *Herald* and *Times* both sent for copies of the address, and printed something like a column and a half apiece. The *Telegram* also printed a column. This amount of publicity in New York naturally attracted the attention of papers everywhere. Ten thousand copies of the *Medico-Legal Journal*, the quarterly publication of the Society, were purchased and sent to editors in this country, as well as abroad. The paper soon provoked a discussion that crossed to England, and naturally enough the anti-cigarette party came into the field full armed. Every newspaper story about boys or men being driven insane by cigarettes was investigated, and found more or less baseless. In one instance, where a boy had actually died it was proved that he had always been an idiot. In another case these stories were traced to a faking news agency. Inquiries were sent to prominent insane asylums and to noted alienists, asking for statements as to whether they had ever known a case where insanity could be attributed to cigarettes. Forty-five replies were received. No case was reported. Results of these inquiries were supplied to the Press as fast as received, and the discussion waxed hot. The *New York Sun* gave a great deal of space to articles and correspondence bearing on the question, and became a sort of storm centre in the controversy.

Matters were at white heat when the Spanish-American troubles came to a head, and President McKinley called for volunteers. Some time after enlisting began there appeared in the newspapers a despatch from Washington saying that 90 per cent. of the men rejected for the volunteer army were refused because they had "cigarette heart." This news was vouched for by a medical examiner. The despatch had gone out through the Associated Press, apparently, but on examination of the copy it was found that the Associated Press had never handled a line of the story, and a visit to Washington proved that the medical examiner quoted as authority had served in that capacity in the Civil War, and had been dead ten years. It was a fake pure and simple. Opponents of the cigarette then asked why, if it contained so small a percentage of nicotine, the fingers of every cigarette smoker were discoloured. Professor J. W. Mallet, of the University of Virginia, with other chemists, was engaged to find out, and reported that the discoloration was due chiefly to tar and the products of combustion. It was ascertained that the nicotine potency of one medium strength cigar is equal to fifteen cigarettes, and that any harm caused by the cigarette could come only through excessive use. Cases cited by the opposition in which rash youths had consumed "from ten to twenty boxes per day" were met with the hard arithmetical fact that this many cigarettes means anywhere from one cigarette every six minutes for ten hours each day to one every eight and a quarter minutes for twenty-four consecutive hours daily.

The discussion ran fully eight months in the daily papers. As advertising it was priceless, for since then the cigarette has gained rapidly in sales, and the opposition has ceased except in so far as measures to keep it out of the hands of youngsters are concerned. The cigarette has become known for what it really is—a form of tobacco milder than cigar or pipe smoking, and less likely to be injurious if used to excess. The paper read before the Medico-Legal Society was entirely made up of opinions from scientists who were above reproach, and through this medium the tobacco interests called the attention of the daily papers to the true scientific status of the cigarette, whence it passed to the public. Advertisers frequently complain of harmful, baseless articles that are often printed on the same page with paid advertising of commodities that they hurt. If popular prejudice were attacked in a similar manner with the true facts in the case it could likewise be dispelled.—*Printers' Ink.*

Hints on Window Dressing and Advertising.



THE dressing of the window is similar to the reproduction of a painting. A dozen artists might be set to copying a certain painting, and each man's work, while being a reproduction, would bear the imprint of the artist's characteristics. So it is in window dressing. Every worker has his peculiarities, which must in one way or another crop out in the formation of his ideas.

A show window is a good deal like a picture, and we judge both a great deal by their framing. Keep the outside framework properly painted, and see that your awnings and shades are in good condition. Cleanliness in the window itself is a very important factor in the general ensemble of your display. Permit nothing to be seen which is not a part of the general show. Bits of wire dangling from screw eyes, nails driven on the floor or sides are loud witnesses of carelessness and decidedly repelling. Uniformity is a quality which is essential in a well-trimmed window. Decide upon some method of drapery, or a unit of arrangement, and repeat this carefully

throughout the display, and the result will be a well-balanced, attractive trim. The window should not be trimmed too high up. The generality of modern displays are not over nine feet in height from the street level. Merchandise displayed above this height is practically lost to view, and is therefore shown to disadvantage.

In order that the window may convey as much information as possible, the goods should have neat price tickets attached to them. The placing of the merchandise depends chiefly upon the skill and ingenuity of the trimmer and the character of the goods to be shown. No set rules can be given for formation and arrangement, that being principally a matter of personal genius and ability.

If you can change your windows quickly, it is an excellent thing to do so; that is, don't leave a display in too long. Some houses figure on a display for a week, changing, for instance, on Friday. But this is a mistake; if you have but two windows it would pay you to change one of them each day. If you have a large number of windows change at least one of them a day. In other words, always give

the public something new; let them see something that they haven't seen before in your store every day that they pass. If you make interesting displays, they will soon come to look for your windows, and in the natural order of things, if they will be likely to pass through another street, they will make an effort even to go out of their way to see what you have to offer. Another reason for this is, that if your goods are allowed to stay in your window they will become dusty, even with the best of care, and present a poorer appearance than a fresh trim. Again, no matter how fine the goods, if left in the direct light for a week, it cannot help but show some effect. Frequent dusting must disarrange them to some extent, so that a trim left in for several days loses its freshness and all its power of attraction by the time you are ready to change it.

Let the keynote be simplicity. One of the principal faults of the average show window is overcrowding. Simple treatment is more desirable and gives better effects. A mass of merchandise heaped indiscriminately in a window is worse than useless. Nothing is expressed thereby, no invitation or argument advanced to induce a prospective purchaser to buy. Do not display too many lines of goods except on occasions. One line at a time, well shown, is much more effective.

In making window displays at this season of the year the effect may be aided by now and then using natural flowers. Floral decorations are always beautiful, and can be used with good effect as an aid to heighten the beauty by relieving the monotony of the ordinary window display. Still life is always interesting and suggestive, and especially so when choice flowers are used. In using flowers it must not be forgotten that their use is to heighten the effect, and not for the purpose of making a floral display. Use them judiciously to give variety in the general appearance of your window. The flowers are but a supplement of the whole scene before the eye. It takes all the parts to make the whole, and supplementing the display with flowers will mellow the appearance of utilitarian designs upon the beholders. The aim to please as well as to sell is prominently brought forward.

We do not know an auctioneer whose persuasive powers can touch the selling qualities of a clever newspaper advertisement. Clever advertisements, however, are not easy to write. Some men are made for this special business, and find no more difficulty in framing smart phrasings than does the ordinary man in writing a letter. Most of these clever chaps make a good living at the work.

An advertisement, to be attractive, should have an appropriate headline—some "catch word," if possible. The language should be plain and simple; big words often mar or destroy the effect. Words are not ideas, but signs of ideas. Readers glance over words to gather the image they represent. Should the words describe in detail the merits of a brand of cigars, a mere glance over the words should give the reader a complete idea of what he may expect on smoking that cigar. The words should be fittingly used to produce a symmetrical whole.

A clear, harmonious picture, of the thing advertised, is wanted; not a disjointed, blurred picture. Simple words yield their contained idea without effort, and hence do not weary or disgust the reader. Words should not be used to mean something out of their accepted usage, for then the reader is left to guess what was intended, and guessing at the meaning of an advertisement is fatal to it.

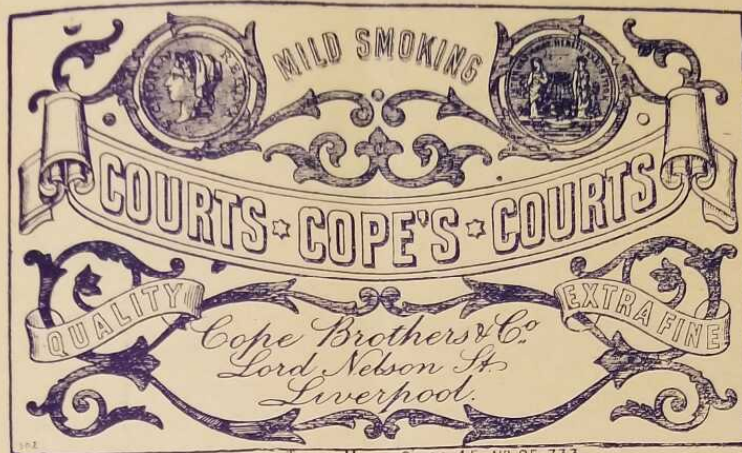
The object to be obtained by advertising was discussed in a previous article. Attractiveness in the advertisement has been set forth as a general principle to be followed in the composition. Interest grows out of attention, and, hence, observation precedes interest. The general appearance of the advertisement as to its display of matter, the kind of type used, the workmanship of the compositor, will attract the attention of readers, but may not interest them. Whether our attention is converted into interest or not, will depend upon what is said, and how it is said, and whether the quality of goods, prices, and make is accurately and truthfully represented.

Are the claims by the advertiser reasonable and in conformity with good business principles? is a question the reader puts to himself. If this analysis of the advertisement before him leads him to the conclusion that the claims made are based upon misrepresentation and falsehood, the effectiveness of the advertisement becomes the opposite intended by its author. A man who seeks to court public favour through the influence of an advertisement can never succeed by lying or misrepresentations. He must be truthful and honest with the people if he hopes to gain their confidence and secure their custom. A man that carries a good stock of goods can afford to tell the truth about them. Confidence is founded upon truth and veracity, and no business methods lacking these elements can reach the highest possibilities of success.

It is worthy of note that in stores where a number of clerks are employed, certain customers invariably call for a particular clerk to wait upon them, and why? Simply because these customers have found that clerk truthful and always correct in his representations. They have confidence in him and he holds their custom. The method of that clerk is a good advertising card for his employer. The confidence he begets and the integrity he manifests bring new customers and extend the business of the firm. That is what the merchant advertises for. Would he, then, make his advertisements models of attractiveness and effectiveness, he should studiously avoid all misrepresentations, and set forth in strong terms the truth, as it relates to the quality and price of the class of goods advertised.

In the beginning of this article reference was made to the language used in the composition of an advertisement. We state that the retailer should use words in common use, and such as will carry the meaning intended to the reader's mind. Some writers of advertisements seem to think the use of many qualifying words adds effectiveness to their work. Here is an example of a headline taken from an advertisement: "Our grand and intelligently-selected stock is superbly and enormously large." Here are six qualifying words, all intended to magnify stock. It is always presumed a merchant selects his stock "intelligently," but how his stock can be "grand" is not clear, and the words "superbly," and "enormously," in the sense used, are intolerable. "Grand" may mean majestic, splendid, sublime; "superbly" may mean magnificently, richly, elegantly; "enormously" may mean beyond measure; "large," having great size. Had he said, "Our large stock," or "Our large stock has been intelligently selected," he would have expressed his idea more clearly.—*Canadian Tobacco Journal.*

A SMOKING COMPETITION.—A competition of a novel order was recently brought to a successful close at the Shoreditch Constitutional Club, New North Road. The primary object was to ascertain by competition the longest time that one pipeful of tobacco could be made to last, and a large number of the members of the club sat down to exercise their skill in the careful filling of their pipes, and the steady smoking of tobacco after once starting. All pipes were carefully scrutinised by the judges, and an excellent send-off took place at half-past eight p.m., wreaths of smoke ascending to the ceiling from the many competitors at the start. The competitors soon settled down, however, to careful steady smoking on feeling sure that their pipes were well alight, but the excitement prevailing was added to by shouts of laughter shortly after the start when one of the competitors complained of his ill-luck, his pipe going out by reason of his having filled it too tightly. Much bantering and joking took place as the various competitors failed to keep their pipes alight, or had, by reason of faster smoking than others, consumed the whole of their tobacco. The times varied a great deal, but it was seen that no competitor would stand a chance for either of the ten prizes unless he was able to keep his pipe going for more than one hour, and, as a matter of fact, the winner of the first prize, Mr. Sanderson, kept smoking continuously one pipeful of tobacco for one hour and twenty-nine minutes.



The above is a Copy of

COPE'S REGISTERED TRADE MARK

FOR

COPE'S COURTS.

COPE BROS. & CO., Ltd. have recently obtained PERPETUAL INJUNCTIONS WITH COSTS against several firms of Manufacturers and Importers restraining them from selling Cigars or Cheroots not manufactured by Cope Bros. & Co., Ltd., in wrappers or with labels being imitations of, or only colourably differing from the above Trade Mark.

For Price List and Terms of Cope's Courts apply to
COPE BROS. & CO., Ltd., Lord Nelson Street, Liverpool
 OR
Richard Lloyd & Sons (Branch of COPE BROS. & CO., Ltd.)
Clerkenwell Road, London, E.C.

Tobacco Trade Benevolent Association.

FESTIVAL DINNER LIST.

DONATIONS.		£	s.	d.	£	s.	d.		
Wills, Sir Wm. H., Bristol	105	0	0	Chalmers, A. & Co.	.. .. .	2	2	0
Klingenstein, Wm.	105	0	0	Cohen, Cosman H.	.. .. .	2	2	0
Imperial Tobacco Co. The (of Great Britain and Ireland) Ltd.	105	0	0	Deloitte, Dever, Griffiths & Co.	.. .. .	2	2	0
Cohen, Weenen & Co.	52	10	0	Gross, H. (T. G. Trundley & Co.)	.. .. .	2	2	0
Faulkner, Frederick	52	10	0	Hoffnung, S. & Co. Ltd.	.. .. .	2	2	0
Wills, Geo. A., Bristol	52	10	0	Jarrett Brothers	.. .. .	2	2	0
Wills, Henry H., Bristol	52	10	0	Lambert, E. J.	.. .. .	2	2	0
Hatfield, Gilliat	50	0	0	Loewe, E. J.	.. .. .	2	2	0
Klingenstein, Mrs. Selly	26	5	0	Martin Brothers	.. .. .	2	2	0
Lambert, Chas. E.	26	5	0	Nathan, H. J.	.. .. .	2	2	0
Pappaeha, J. D. & Co.	26	1	0	Sinauer, S.	.. .. .	2	2	0
Faulkner, W. B.	21	0	0	Anonymous, per P. C. Brachi	.. .. .	1	1	0
Baron, Bernhard	15	15	0	Bayman, A.	.. .. .	1	1	0
Teofani & Co.	15	15	0	Behr, J. Dore	.. .. .	1	1	0
Archer, Hy. & Co.	10	10	0	Bewlay & Co. Ltd.	.. .. .	1	1	0
Biggs, J. C.	10	10	0	Brankston, T. & Co. Ltd.	.. .. .	1	1	0
Butler, Walter	10	10	0	Branson, C. J.	.. .. .	1	1	0
Behr, Samuel	10	10	0	Clarke, C.	.. .. .	1	1	0
Carter, Hodges & Co.	10	10	0	Faulkner, W. E.	.. .. .	1	1	0
Ebert, E.	10	10	0	Fisher, H. M.	.. .. .	1	1	0
Frankau, J. & Co. Ltd.	10	10	0	Grahner, E.	.. .. .	1	1	0
Glückstein, Isidore	10	10	0	Gray, Robert & Co.	.. .. .	1	1	0
Glückstein, Montague	10	10	0	Grosse, Ignare	.. .. .	1	1	0
Joseph, Samuel	10	10	0	Harrison, Jas. S.	.. .. .	1	1	0
Leoni, Chas. & Co.	10	10	0	Henry (per P. C. Brachi)	.. .. .	1	1	0
Müller, J. C. & Co.	10	10	0	Jones	.. .. .	1	1	0
Pritchard & Burton	10	10	0	Joseph, J.	.. .. .	1	1	0
Schubach, Mrs. Helena	10	10	0	Kent, Alfred	.. .. .	1	1	0
Schubach, William	10	10	0	Leverson, W. E.	.. .. .	1	1	0
Siemssen, Jul & Co.	10	10	0	Lockyer, R.	.. .. .	1	1	0
Kahn, Chas. & Co.	8	8	0	Lundgren, R. S.	.. .. .	1	1	0
Bibby, Samuel	7	7	0	Maas, T. & M.	.. .. .	1	1	0
Darvel Bay Tobacco Co. Ltd., The New	7	7	0	Maier, S.	.. .. .	1	1	0
Mayer, N. & Co. Ltd.	7	7	0	Mardon, R. H.	.. .. .	1	1	0
Coburn, Henry T.	6	6	0	Millhoff, J.	.. .. .	1	1	0
Leverson, P. L.	6	6	0	Newell, W. E.	.. .. .	1	1	0
Ardath Tobacco Co.	5	5	0	Oppenheimer, S.	.. .. .	1	1	0
Blumfeld, Louis	5	5	0	Palmer, W. H.	.. .. .	1	1	0
Bradon & Stark	5	5	0	Pritchett, F. J.	.. .. .	1	1	0
Carlebach, P. & Co.	5	5	0	Quartley, F. A.	.. .. .	1	1	0
Carerras, Ltd.	5	5	0	Rait, L. M.	.. .. .	1	1	0
Elkan, Baron	5	5	0	Scheuch, A. & Co.	.. .. .	1	1	0
Frankau Adolph & Co. Ltd.	5	5	0	Schumann, E.	.. .. .	1	1	0
Frankau, Arthur F.	5	5	0	Schumann, S.	.. .. .	1	1	0
French Cigarette Paper Co. Ltd., The	5	5	0	Simon & Co.	.. .. .	1	1	0
Gilliatt, John K. & Co.	5	5	0	Sperring, A. E. Ormen	.. .. .	1	1	0
Kuschke, G. & Co.	5	5	0	Van Gelder, I. L.	.. .. .	1	1	0
Lewis, Robert	5	5	0	Whiteley, Ltd.	.. .. .	1	1	0
Loewe & Co.	5	5	0	Wright, H. L.	.. .. .	1	0	0
Levy, Martin	5	5	0	Constantinides, C. L.	.. .. .	1	0	0
Phillips, Godfrey & Sons	5	5	0	Ansell, E.	.. .. .	0	16	6
Sandorides, W. & Co. Ltd.	5	5	0	Alberge, H.	.. .. .	0	10	6
Solomon, W. L.	5	5	0	Asser, E.	.. .. .	0	10	6
Tobacconists' Supply Syndicate, The	5	5	0	Backhouse, G.	.. .. .	0	10	6
Adkin, Frank N.	4	4	0	Bambridge, W. J.	.. .. .	0	10	6
Adkin, John Gibb	4	4	0	Brown, G.	.. .. .	0	10	6
Adkin, Robert	4	4	0	Carwardine, A. J.	.. .. .	0	10	6
Klingenstein, Arthur	4	4	0	Chalmers, A. A. C.	.. .. .	0	10	6
Churchman, A. C., Ipswich	3	3	0	Cornish, A. H.	.. .. .	0	10	6
Faulkner, A. R.	3	3	0	Dane, F. H.	.. .. .	0	10	6
Higgins, C. R. & Co.	3	3	0	Downing, Walter	.. .. .	0	10	6
Vogelsberger, C.	3	3	0	Edwards, E. S.	.. .. .	0	10	6
Anonymous, per E. van Raalte	2	2	0	Emblin, G.	.. .. .	0	10	6
Botterill, Henry & Son	2	2	0	Gabarrot, E. & Co. Ltd.	.. .. .	0	10	6
Butler, C. R.	2	2	0	Herz, G.	0	10	6
Caton, E. S.	2	2	0	Hill, Wm.	0	10	6
					Kevis, James H.			

TOBACCO

THE TOBACCO

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TOBACCO TRADE SPORTS.

THE FIRST ANNUAL MEETING

OF

THE TOBACCO MANUFACTURING TRADES' . . .

SPORTS

Will be held under A.A. Laws and N.C.U. Rules

At the PUTNEY VELODROME,

On SATURDAY, JUNE 18th,

At 2.45 p.m.



The Band of the London Irish Rifle Volunteers will play during the Afternoon.



ADMISSION 1/-

(HALF PRICE BEFORE THE DAY.)

GRAND STAND - - 1/- extra.

RESERVED ENCLOSURE 6d. extra.



The Surplus Funds will be handed over to the Tobacco Trades' Benevolent Association.

	£	s.	d.		£	s.	d.
King, A. F.	0	10	6	Sandorides, W. & Co. Ltd.	2	2	0
King, R. W.	0	10	6	Pappaclia, J. D. & Co.	1	1	0
Litsca, Marx & Co.	0	10	6	Solomon, W. L.	1	1	0
Mack, F. W.	0	10	6	Adkin, Frank N.	1	1	0
Manns, H.	0	10	6	Adkin, John Gibb	1	1	0
Moorcroft, Frank	0	10	6	Adkin, Robert	1	1	0
Murray, Sons & Co. Ltd., Belfast	0	10	6	Faulkner, A. R.	1	1	0
Osborne, W.	0	10	6	Barrett, Herbert T.	1	1	0
Palmer, George	0	10	6	Botterill, Wm. H.	1	1	0
Phillips, Travis	0	10	6	Faulkner, W. E.	1	1	0
Ransford, G.	0	10	6	Grosse, Ignare	1	1	0
Rayner, Thomas	0	10	6	Hignett, S., Liverpool	1	1	0
Van Gelder, Louis	0	10	6	May, T. J.	1	1	0
Van Raalte, A. J.	0	10	6	Newell, W. E.	1	1	0
Vardy, Henry	0	10	6	Posner, A.	1	1	0
Ward, G.	0	10	6	Witmond, L. & Sons	1	1	0
Weemen, H.	0	10	6	Ansell, E.	1	1	0
Zeegen, J.	0	10	6	Backhouse, G.	0	10	6
Barton, Chas. & Sons	0	10	0	Dane, F. H.	0	10	6
Tanner, M.	0	10	0	Delacour, M., France	0	20	6
Vidal, B.	0	7	6	De Meza, D.	0	20	6
Rotary Photographic Co.	0	5	0	Deguinand & Son	0	20	6
Schooling	0	2	6	Gorvitch, P.	0	20	6
Jarmay	0	2	0	Hunter, H. H.	0	20	6
"A Scotsman"	0	0	6	Lehoup, E. T.	0	20	6
				Lenartosky, Hill	0	20	6
				Manus, H.	0	20	6
				Newbould, M.	0	20	6
				Philpot, John	0	20	6
				Woolfsolin, A.	0	20	6
					0	20	6

ANNUAL SUBSCRIPTIONS.

Cropper & Co. Ltd.

Faulkner, W. B.

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What Aberdeen Spends upon Tobacco.



UNDER the above heading the *Aberdeen Free Press* publishes the following interesting particulars as to the tobacco trade in that city:—

Much is being heard at this time about tobacco, tobacco duty, stripped and unstripped leaf, &c., and this has served to concentrate considerable attention on the trade. Of course, it is quite easy to understand why interest in the ups and downs of the tobacco market should be so strong when it is taken into account that by far the greater portion of the male population are, through use of the "weed," personally involved, as one might say, in the business. At the present day it is needless to speak of the importance and magnitude of the tobacco trade, though it does deal with an article that passes away in smoke. When it is considered that the revenue from tobacco last year was about twelve millions, it is quite evident that this trade is a big affair.

There is many a curious phenomenon on this rolling globe of ours, but when you calmly think of it—separating yourself from the matter-of-factness which habit and custom have connected with the thing—probably you will arrive at the conclusion that one of the most curious is that of a member of the *genus homo* enjoying his smoke. The man pays his money, gets his tobacco, applies his lighted match, draws in and puffs out, and watches his money dissolving in smoke in front of him without a qualm. On the surface there seems nothing in it. Physiologists have not yet given a definite finding as to what place smoke holds in regard to the construction and maintenance of the human frame, psychologists have not gone into the

smoking question from their point of view to any satisfactory degree, although the subject has been approached by a number of people (mostly irresponsible) both from the physical and mental side. There may even be a bump of smoking, although phrenologists have not yet identified it. No doubt investigators will pursue their studies and in future we may look for the phrenologist, and probably the palmist also, authoritatively stating that "this boy will be a great smoker," or "this lad will be such and such, and he will not steal much from you for cigarettes." But the habit of smoking has not yet reached the "smokism," "smokology," or even "smokograph" stage, and it does seem as if there was nothing in it. Light your pipe, your cigar, or your cigarette, and try to imagine yourself. But, after all, it's perhaps better not to attempt to analyse too much, and especially to enter into an analysis of your sensations. You feel your sensation, and you enjoy it. And, after all, a sensation which is responsible for twelve millions to the revenue is not a mere nothing—it is something which seems to have a solid actuality about it.

The majority of smokers, probably, give little thought to the amount of tobacco they go through in a year, or to the money they spend annually to satisfy their tastes in this direction. All the same, such a point is one of considerable importance. We have endeavoured to arrive at an estimate of the probable expenditure in this direction in Aberdeen, and the figures are interesting and in some respects rather startling. The amount spent on pipes, matches, cigars, and cigarettes, holders and cases—necessary adjuncts which should properly enter into the smoke bill—have been left out of account, and only the amount actually

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spent on pipe tobacco, cigarettes, and cigars is dealt with. Of course in the absence of correct details from tobacconists and manufacturers as to the amount of sales, exactitude as to the amount of tobacco expenditure can scarcely be arrived at, but all the same, taking general details and information into consideration, an estimate has been arrived at which should not be very far off the mark. In the preparation of such an estimate, various difficulties have to be encountered, and sometimes when you look into things they are not what they seem. All smokers do not smoke the same amount nor the same kind. Some smoke cigars, some smoke pipes, and some cigarettes. Some smoke all three, some who principally use the pipe might smoke a cigarette occasionally—and do it when they get one for nothing—and some who smoke cigars principally might smoke a pipe occasionally, and so on. Then each man has his own special brand of tobacco, than which he will have none other, or his own special kind of cigar or cigarette. There are the different kinds of tobacco, twist, cut, mixture, and so on, and almost countless varieties of cigars and cigarettes, each of which is "absolutely the best." There is also the wide range of prices to be taken into account, from the lowest priced pipe tobacco or cigarette up to the cigar which reigns supreme. One of the most prominent features in connection with the tobacco trade at Aberdeen, as elsewhere, within recent years, has been, it is needless to mention, the advance of the cigarette. Up till about twenty or thirty years ago the cigarette was, generally speaking, little known, except to gentlemen who had become acquainted with its advantages or disadvantages while travelling in foreign countries. Different tobacconists in Aberdeen vary in their opinions as to how largely cigarette smokers bulk in the ranks of smokers, but it would seem safe to place cigarette smokers high up in the list. Many who include themselves amongst the pipe men can also appear in the list of cigarette smokers, and the number who thus indulge in both the pipe and the cigarette must be comparatively very large. The sale of cigarettes is gradually being diverted into the packet trade, and the purchasers of loose cigarettes seem to be getting gradually less and less in number. It is stated that the most popular cigarette on the market at the present day is the "Woodbine," sold in penny packets, five in each packet. These are largely in demand both by men and boys. Threepenny packets are also very popular. Of course the class of trade largely depends upon the situation of a shop in the city. In some quarters, scarcely any cigarettes, comparatively speaking, are sold, while in the others there is a big demand for cigarettes. At the Italian ice-cream shops a large trade is done in cigarettes, principally with the youth of the city, especially on Sunday. The season also affects the business to a certain extent, and it is curious that during the tourist season several of the Aberdeen tobacconists sell a good deal of Turkish cigarettes. Coming to tobacco, it would seem that bogie roll is the "working man's smoke," but cut tobacco is getting more into favour, and it is stated that the public taste is growing towards the finer tobaccos. An Aberdeen tobacconist has put the different kinds of tobacco in their order of popularity as follows:—Bogie roll, Irish twist, golden bar, cut bar, and smoking mixtures. Cigars occupy the lowest place as far as the amount of users are concerned, not from want of popularity, in all likelihood, but from want of the spare cash with which to purchase. For the purpose of arriving at some idea of the amount spent per week on tobacco, smokers have been separated into four groups, the classification being as follows:—Twist smokers, cut, fancy, &c., smokers; cigarette and cigar smokers. A gentleman who has had long connection with the trade in Aberdeen puts the average amount spent by each individual under the four classes as follows:—Twist, 9d. per week; cut, fancy, &c., 1s. per week; cigarette, 1s. 6d. per week; cigar, 2s. 6d. to 3s. per week. There might be some difference of opinion as to those amounts, but they can be taken as pretty correct on an average. Taking those figures and all circumstances into account, the average amount spent per week all over by each in-

dividual smoker may be put down at 1s. 2d. per week. This means that on an average each Aberdeen smoker spends yearly about £3 os. 8d. on tobacco. The population of Aberdeen is over 160,000. There are a few girls even in Aberdeen who have acquired the cigarette habit, but deducting all the women in Aberdeen, and all the children, and the small percentage of men who are non-smokers, it is a safe estimate to put the number of smokers in Aberdeen at 30,000. One may arrive at this figure from another direction. There are some 22,000 voters on the Parliamentary roll in North and South Aberdeen. Assuming that 20,000 of these are smokers, and adding all the boys, apprentices, lodgers, sons living at home, and others not on the Parliamentary roll, who are smokers either of pipes or cigarettes, it is well within the mark to put the smoking population at 30,000. Now each of these smokers, as already shown, spends £3 os. 8d. a year on tobacco. To avoid an over-estimate, and to allow for the smokers whose expenses may be only a few pence a week, we shall strike off the odd eightpence and also five shillings. This gives us £2 15s. a year, and multiplying this by 30,000, we get a total expenditure of £82,500 a year. This is what Aberdeen spends every year on tobacco; this is Aberdeen's tobacco bill—£82,500 a year. If the money spent on pipes, &c., were added, the total would be a very much larger one, one which, looking at a man calmly smoking his pipe, is never thought about.

It might seem somewhat away from the matter to make any reference to the position smoking holds in regard to drink, but the point is one which has often been discussed. It is an accepted opinion with some that smoking and drinking are in co-relation, and that smoking leads to drinking. One gentleman connected with the tobacco trade holds another view, and that is that a man who drinks heavily, at any rate, cannot smoke heavily without collapsing—this he puts as a general rule, there are exceptions. He has found his best customers amongst men who, while total abstainers, or practically total abstainers, have acquired the smoking habit. His argument is that a man who drinks heavily cannot from a physical standpoint smoke heavily without something serious occurring. This looks all right in theory, but the point is a controversial one.

DIPLOMATIC CIGARETTES.—The statesman or the ambassador who could formerly conceal his embarrassment and collect his thoughts for an appropriate answer during the slow and stately process of taking a "prise" is now enabled to do so while breathing out nicely distanced rings of fragrant Turkish tobacco. Indeed, the cigarette proves perhaps a more effective ally in a moment of difficulty than the pinch of snuff. For, whereas you cannot indefinitely prolong the process of inhaling the latter, it is always possible to gain time with a cigarette by letting it go out and then having to relight it. To-day there is scarcely any foreign minister or diplomat who is not provided with his cigarette-box, which he regards, not in the light of an object of personal luxury, but as part and parcel of the most indispensable paraphernalia of his office. It is worthy of note that the Russians, who devote more attention and importance to the study of diplomacy than any other Western nation, are always provided with finer cigarettes than any of their foreign colleagues, while one of the reasons why the late Khedive was subjected to so much bullying and badgering by the various ministers and consuls accredited to his court was because his cigarettes were so execrable that it required the strongest dose of courtesy possible to make even a pretence of smoking them, the result being that he had to bear the full brunt of every disagreeable first thought that came into the mind of his foreign visitors, his cigarettes offering no inducement for them to reflect before speaking, and tending, moreover, to irritate rather than to soothe their temper.

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MURATTI'S

WORLD-RENOWNED

HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

LEADING BRANDS . . .

"ARISTON," Gold Tipped	-	100's, 50's and 20's
"ARISTON," No. 10	- - -	100's, 50's and 25's
"ARISTON," No. 6	- - -	100's, 50's and 20's
"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
"NEB-KA," No. 3	- - -	100's, 50's and 25's

B. MURATTI, SONS & CO. Ltd., PURVEYORS to the FRENCH GOVERNMENT MONOPOLY.

OUR LEADING BRANDS CAN NOW BE OBTAINED FROM
ANY FIRST-CLASS TOBACCONISTS THROUGHOUT FRANCE.

Head Office and Factory: 54, Whitworth Street, Manchester; London Office and Sale Rooms:
5, Creed Lane, E.C.; Branches at Berlin, Brussels, and Constantinople.

HIGHEST CLASS MIXTURE

(Medium Strength).

"EXMOOR HUNT."

EDWARDS, RINGER & BIGG,

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

BRISTOL.

THE TOBACCO MARKETS.

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

There has been a fair amount of business in NORTH AMERICAN TOBACCO during the past month, principally in Leaf of all grades.

The May Imports were—622 Hhds.; Deliveries 1,012 Hhds.; the present Stock being 28,705 Hhds., against 35,062 Hhds. in 1903; 32,273 Hhds. in 1902; 37,301 Hhds. in 1901; 35,456 Hhds. in 1900; 25,432 Hhds. in 1899, and 25,111 Hhds. in 1898.

VIRGINIA LEAF AND STRIPS.—Sales have been principally of Leaf.

WESTERN LEAF AND STRIPS.—Sales have been principally of Leaf.

OHIO.—Small stock.

CHINA.—A fair business has been done.

JAPAN.—A fair business has been done.

DUTCH.—A fair business has been done.

LATAKIA.—Some good parcels on offer.

TURKEY.—In good demand. CAVENDISH.—As usual.

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

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

BOARD OF TRADE RETURNS, month ended April 30th.

TOBACCO	1902. lbs.	1903. lbs.	1904. lbs.
Unmanufactured f from U.S.A.	3,503,662	3,743,354	2,466,145
Stemmed l " other Countries	240,909	241,463	229,492
Total Imports	3,744,571	3,984,817	2,725,337
" Home Consumption	6,401,673	4,827,224	5,052,334
Unmanufactured f from U.S.A.	978,747	1,840,842	4,328,376
Unstemmed l " other Countries	748,243	439,396	726,120
Total Imports	1,726,990	2,280,238	5,054,496
" Home Consumption	1,613,069	1,572,855	4,063,039
Total f from U.S.A.	4,482,409	5,584,196	6,824,521
Unmanufactured l " other Countries	989,152	680,859	955,213
TOTAL IMPORTS	5,471,561	6,265,055	7,779,734
" HOME CONSUMPTION	8,014,742	6,400,079	9,136,253

BOARD OF TRADE RETURNS, four months ended April 30th.

TOBACCO	1902. lbs.	1903. lbs.	1904. lbs.
Unmanufactured f from U.S.A.	13,953,674	14,924,859	13,221,075
Stemmed l " other Countries	1,055,344	746,492	832,899
Total Imports	14,109,018	15,671,351	14,054,534
" Home Consumption	22,070,752	20,046,696	21,083,349
Unmanufactured f from U.S.A.	5,399,681	7,029,256	12,394,226
Unstemmed l " other Countries	2,549,380	2,247,597	2,235,429
Total Imports	7,949,061	9,276,853	14,629,655
" Home Consumption	5,472,194	6,209,942	8,545,957
Total f from U.S.A.	18,453,355	21,954,115	25,615,901
Unmanufactured l " other Countries	3,604,274	2,994,089	3,068,288
TOTAL IMPORTS	22,058,079	24,948,204	28,684,189
" HOME CONSUMPTION	27,542,946	26,256,638	29,630,306

BONDED WAREHOUSE ACCOUNT, month ended April 30th.

	1902. lbs.	1903. lbs.	1904. lbs.
Tobacco Unmanufactured	159,219,000	197,375,000	188,611,000
Foreign Manufactured and Snuff	2,252,000	2,247,000	3,688,000

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR MAY, 1904:—

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negrohead and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Colombian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Australian.	Hungarian.	Latakia.	Havana Cigars.	St. Domingo.	Various and South American.	Esmeralda.	Brazil Cigars.	Manilla Cigars.	Other parts.	
Stock, 25th April, 1904	11697	5028	11964	193	213	12401	1627	3237	19290	348	389	17900	1684	220	8	6991	1672	2682	18	490	7966	1701	266	1749	88	404	2485	1197	
Landed since	474	132	—	—	16	218	143	4	6699	526	142	504	65	—	—	—	45	442	—	—	209	392	2	6	4	157	13	—	
Total Stock	12171	5160	11964	193	229	12619	1770	3241	25989	874	531	18404	1749	220	8	6991	1717	3124	18	490	8175	2093	266	1751	94	408	2642	1200	
Exported	—	6	3	—	6	165	—	—	15	—	—	335	5	—	—	—	—	—	—	—	2	7	—	—	—	—	25	13	
Bonded	99	61	74	2	—	31	13	6	311	16	—	171	138	1	—	48	11	30	—	—	5	44	10	—	—	1	9	3	
Duty Paid	223	256	273	3	6	114	71	1129	43	39	540	51	5	—	114	80	384	—	—	—	76	242	376	—	32	6	26	69	100
Deliveries	322	323	350	5	12	202	127	77	1455	59	39	1046	194	6	—	167	91	414	—	—	81	288	393	—	32	6	27	103	147
Stock, 25th May	11849	4837	11614	188	217	12417	1643	3164	24534	815	492	17358	1555	214	8	5924	1626	2710	18	409	7887	1700	266	1719	88	381	2539	1200	
Imports from Jan. 1st to May 25th, 1904	2843	739	16	—	27	11800	536	1184	9045	606	153	4118	223	13	2	903	259	2277	—	74	3712	2482	—	27	41	131	416	434	
Increase 1904	943	—	13	—	14	986	464	315	4169	120	—	5485	425	5	16	1845	609	1610	—	210	1325	2257	—	35	55	165	701	777	
Decrease	—	561	—	—	—	10929	72	860	4876	—	153	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Deliveries from Jan. 1st to May 25th, 1904	1956	884	2321	29	53	806	528	501	2644	168	44	4658	426	20	1	783	449	2418	—	4	372	1780	1913	—	224	37	112	445	640
Increase 1904	—	—	2456	13	25	1244	568	580	4914	165	11	4194	466	30	11	2063	459	3109	—	7	327	1020	2197	—	165	39	144	579	771
Decrease	729	288	135	—	—	348	40	79	2270	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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GOLDEN MIXTURE
Sole Manto
RICHARD LLOYD LONDON

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The Winner of last

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In one of the Adve
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goods referred to
the word appears

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is first opened on

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Tobacconists and
The Editor's

New Line.

LLOYDS'

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

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

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RESULT OF MAY COMPETITION.

The Winner of last month's competition, in which the word "differing" was mis-spelt on page 151, was—

Mr. W. Sharp, 214, High Street, Barnet, Herts,

to whom a parcel of Messrs. Richard Lloyd & Sons' Specialities to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

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

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

TWENTY SHILLINGS

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

This Competition is open to Retail Tobacconists and their Employés only. The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

Addressed as follows: **SPELLING BEE:**
Cigarette World,
2, Ellison Road, Barnes,
London, S.W.

Word Mis-spelt _____
In Advert. of Messrs. _____
Signature of Competitor _____
If a Retailer, state so _____
If a Retailer's employé }
state who employed by } _____
Postal Address _____

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ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minorles, London, E.	VIKING <i>Tobacco and Cigarettes</i> Lambert & Butler Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Drury Lane, London, W.C.
ARISTON <i>Turkish Cigarettes, &c.</i> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Nottingham.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	NUTBROWN TOBACCO Adkin & Sons, London.	
BANDMASTER <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co. 52, Commercial Rd., London, E.	GOLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., London & Bristol.	PALM BRAND <i>Cigarettes.</i> R. Lockyer & Co., 12, Bath Street, City Road, E.C.	
CIGARS AND CHERROOTS Richard Lloyd & Sons, London.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.	
EXMOOR HUNT <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Bristol.	KEY WEST <i>(The Original 2d.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
FLOR DE MUNSHEE <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	LLOYD'S TOBACCOS <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>	
FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advert.</i>	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.	

OF WHOM AND WHAT TO ORDER.

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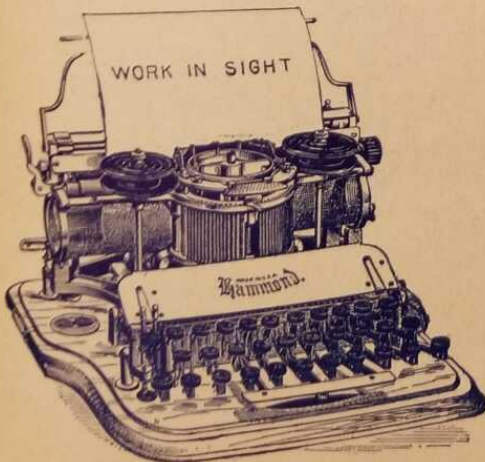
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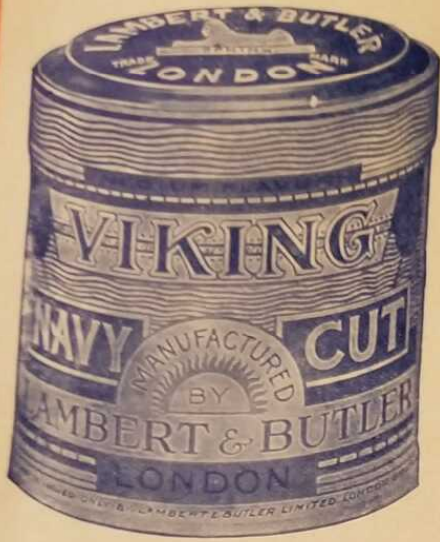
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