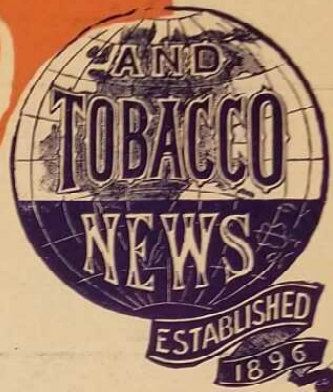


Published on the 15th of every Month.

Published on the 15th of every Month.

The Cigarette World



The Retailer's Journal:

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

New Line.

LLOYDS'

"Golden Melon" Mixture.

AN ENTIRELY NEW BLEND OF RICH FULL-FLAVOURED TOBACCOS, HIGHLY CONCENTRATED, AND OF DELIGHTFUL AROMA.

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

Sole Manufacturers:

RICHARD LLOYD & SONS, LONDON.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

This Tobacco, although only recently introduced, is being eagerly taken up by Tobacconists, as it shows a full margin of **PROFIT** and **SELLS** quickly.

For Prices and Sample apply to

COHEN, WEENEN & CO.,

52, COMMERCIAL ROAD, LONDON, E.

ONE WORD

“Kingmaker” REGD.

LUXURIOUS

For Particulars & Prices
Send Postcard to

Geo. Dobie & Son, TOBACCO MANUFACTURERS, Paisley. 1809. ESTD

ENGLISH REPRESENTATIVE

Robt C. Bell, 12, Basinghall St. E.C.

TRY

THE NEW BRAND OF

INDIAN CIGARS

“ZEMINDAR”

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

SOLE AGENTS—

JARRETT BROTHERS

70/71, Bishopsgate Street Within, LONDON, E.C.

THE
YOU
GOOD
EVID
YOU
YOU
YOU
AS
IF

TO
DI
HO

OF

THE TO

WAREHOUS
1, 2, 3, 4, 5 & 6

TO DEAL WITH
THE TOBACCONISTS' SUPPLY SYNDICATE
 IS A PROOF OF
YOUR SOLVENCY,

IS A
GOOD TRADE RECOMMENDATION,
 IS AN
EVIDENCE OF DISCRIMINATION.

BECAUSE

YOU MUST PAY CASH.

YOU CAN DEAL WITH US ONLY IF YOU CAN PAY.

YOU HAVE NOT TO PAY FOR OTHERS WHO DON'T,
 AS CASH TRANSACTIONS SAVE BAD DEBTS.

IF YOU CAN PAY CASH
WE WANT YOU

TO COMPARE OUR NET CASH PRICES WITH THE
 DISCOUNT AND CREDIT QUOTATIONS OF OTHER
 HOUSES, AND ABOVE ALL

COMPARE QUALITY.

SEND FOR PRICE LIST CONTAINING TERMS
 OF **THE T.S.S. BONUS,** WHICH IS
 AN EXTRA PROFIT FOR YOU.

THE TOBACCONISTS' SUPPLY SYNDICATE,
55, FARRINGDON STREET, E.C.

WAREHOUSE & FACTORY: 1, 2, 3, 4, 5 & 6, Plum Tree Court. S. E. BRANCH: 115, Old Kent Road. Telephone, 1235 Holborn. Telegraph, "Crackers," London.

**GAINSBOROUGH
CIGARETTES.**

**Cohen, Weenen & Co.,
LONDON.**

Star

ST

THE SMA

“

W

Pop

Stocked

FINEST

W. J.

Black

LON

THE FRE

Start the New Year well.

**STOCK,
PUSH,
and
DISPLAY**

THE SMARTEST LINE EVER BROUGHT OUT.

**"BLACK
... and ...
WHITE."**

The
Popular Cigarettes.

Stocked by all Leading Wholesalers.

FINEST VIRGINIA.

SMARTEST PACKET.

SHOWS RETAILER 28%.

Sole Manufacturers:—

W. J. HARRIS & SON,

Black and White Tobacco Factory,

LONDON, E.

Established 1849.

THE FREE AND INDEPENDENT FIRM.

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.

WRITE DIRECT FOR PRICE LIST.

B. KRIEGSFELD & CO.,
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, 1905.

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

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

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

THE OPPORTUNITY OF THE INDEPENDENT MANUFACTURER.



THE great curse of the trade has always been apathy, and so inadequate has been the response of retailers to the efforts made by energetic and persevering men that we began to fear that it was quite impossible to arouse sufficient public spirit to make an efficacious protest against the latest policy of the big "combine." Happily our fears have not been realised, for meetings have been held in various centres calling attention to the shameful injustice which is being done to tobacconists. In Ireland, where very naturally the Imperial are thoroughly and deservedly unpopular owing to their attempt to knock Irish manufacturers out of the market by wholesale "cutting," the trade seems up in arms, and we are inclined to believe that the trust have done themselves an irreparable injury. Among individual retailers there has not yet been anything like enough stir. One gentleman in a southern suburb of London, in reply to our representative, who asked what policy he advocated, merely replied, "Grin and bear it," and what he put in words is really the policy of too many. Another tobacconist

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:

45, MINORIES, LONDON, E.

in a st
 decent
 pointed
 business
 the Im
 profit.
 pound
 would t
 to the r
 if there
 as to j
 the reas
 with a c
 a big i
 better t
 that the
 though
 that the
 increase
 besides
 would, I
 first-rate
 indeed is
 schemes
 he must
 trifling p
 tired of
 comes th
 the same
 the indep
 lose sigh
 Alliance,
 done a g
 properly
 manufact
 trade a r
 energy an
 the strear
 The spoils
 speedily a
 Our reader
 to do their
 rouse them

Mr. J. F
 trade in m
 of his colle
 Chancellor
 to permit o
 from the fa
 benefit, an
 Freeman's t
 and shipping
 The list is g
 illustrations
 known spec
 given of dv
 a number

in a small way of business, who finds it hard to make a decent living, though he has to work very long hours, pointed out very forcibly that in the ordinary way of business those who were unable to buy the specialities of the Imperial in large quantities made a very insignificant profit, and said that the present reduction of 8d. in the pound was in no way demanded by the public. Still, he would have been quite satisfied had a reduction been given to the retailers of even a slightly less sum. Another, asked if there had been in his experience such a falling off in sales as to justify the reduction, gave it as his opinion that the reason actuating the Imperial, was the desire to compete with a certain well-known brand of smoking tobacco, which a big independent manufacturer was pushing by giving better terms to the trade than had been his custom, but that there had certainly been a decrease in sales recently, though not a very serious one. He was further of opinion that the reduction just announced would not materially increase the sales, and would prove a loss to the trust, besides injuring their business with their customers, who would, he thought, strain every nerve to push the many first-rate brands on which there was a decent profit. Hard indeed is the lot of the retailer, for when gigantic advertising schemes create an increased demand for the trust goods he must stock them, and may have to sell them at a very trifling profit; then when the public, always fickle, grows tired of the much advertised and bepudded brands, down comes the retail price, while the price to the trade remains the same. The situation offers a splendid opportunity to the independent manufacturer which we trust he will not lose sight of, and it offers a fine fighting point for the Alliance, which, whatever may be its defects, has already done a great deal of good work, and will do yet more if properly supported. Now is the time for independent manufacturers to advertise their wares, and to give the trade a real inducement to push them; it only requires energy and perseverance to step in and divert some of the stream of business now flowing in to the Imperial. The spoils are worth fighting for, but the battle must be speedily and fiercely waged if the victory is to be won. Our readers should ponder over these matters, and determine to do their utmost to secure a living wage; if they will only rouse themselves they have a certain success before them.

Mr. J. R. Freeman has rendered yeoman service to the trade in many directions. Recently his efforts and those of his colleagues have been crowned with success, and the Chancellor of the Exchequer has now made arrangements to permit of the export of small packages of tobacco direct from the factory. This concession should prove of great benefit, and do much to extend the export trade. Mr. Freeman's firm have lost no time in issuing a special export and shipping list containing the fullest possible information. The list is got up admirably, contains a number of excellent illustrations, and a complete list of all the firm's well-known specialities. We reprint elsewhere the useful table given of duties charged in various countries. There are a number of well-selected quotations from various authors

in praise of the fragrant weed, and we venture to extract the following from the Hans Breitmann ballad:—

HANS BREITMANN IN PRAISE OF TOBACCO.

Of all de dings dat mordal man
 Ich fabrik te for gelt,
 Of all de goots dat sailen ships
 Ish carry troo de welt,
 Peneat de Frantshe tri-colour,
 De English Union Shack,
 Or Yankeelandish stripes and stars,
 De pest ish good Tabac.
 When heafenly smoke is round mine nose,
 I feels all Gott-resigned.
 Mit good cigars in lovely rows
 No care ish on my mind.
 It drills mine heart to finger dem
 Vhatefer pe deir brand—
 Vhene'er I finds some smoke work-dere
 Ich Pipers Vaterland.

We congratulate Messrs. J. & R. Freeman & Co. on their latest production, and we hope it may cause a great stimulus to their trade.

A collection of verses by the late Dr. Haig Brown, Master of Charterhouse, has just been published, and lovers of the "weed" will appreciate the following charming lines, though we fear they would lack the self-denial to make a similar sacrifice:—

FAREWELL, TOBACCO.

But since thy breath may noisome prove
 To my late blossomed flower of Love,
 Twelve years' acquaintance here I sever,
 And bid thee now farewell for ever.

Table of Rates of Import Duties Levied by Foreign Countries and British Possessions on Segars.

(From Messrs. J. & R. Freeman & Sons' Export List.)

GERMANY, 270 marks per 100 kilos; Holland, 40 fl. per 100 kilos.; Sweden, 4 kr. per kilo; Norway, 6 kr. per kilo; Denmark, 66 $\frac{3}{4}$ ore per pund, 16 $\frac{3}{4}$ ore per pund additional tax; Belgium, 600 frs. per 100 kilos; Switzerland, 150 frs. per 100 kilos; Greece, 14 drs. per oke; China, 1s. 3 $\frac{1}{2}$ d. per 1,000; Colombia, 80 centavos gold per kilo; Brazil, 22,400 reis per 100 and consumption taxes, varying from 5 to 100 reis each; Peru, 7 sols per kilo and 5 sols per kilo, and 10% of the duty leviable additional; Paraguay, 55% ad valorem; Uruguay, 1 peso per kilo; Chili, 6 pesos per kilo; Ecuador, 3 sucres per kilo; Bolivia, \$4.20 per kilo; Argentina, 60 peso per kilo; Australian Commonwealth, 6s. 3d. per pound, and 15% ad valorem; New Zealand, 7s. per lb.; South African Customs Union, British segars 6s. and 7 $\frac{1}{2}$ % ad valorem; Gold Coast (West of the Volta), 1s. per lb.; Gold Coast (East of the Volta), 2 $\frac{1}{2}$ d. per lb.; Canada, 12s. 4d. per lb.; Newfoundland, £2 1s. 3 $\frac{1}{2}$ d. per 1,000 and 20% ad valorem; Bermuda, 1s. 6d. per lb., or 15s. per 1,000; Bahamas, 4s. 2d. per 100; Jamaica, 1s. 6d. per lb.; Barbadoes, 5s. per lb., plus 20% on the amount of duty leviable; Trinidad, 5s. per lb.; British Guiana, 6s. 3d. per lb.; Gibraltar, 2d. per lb.; Mauritius, 1 rup. 50 cents per lb. and 4% on the amount of duty leviable; Sierra Leone, 2s. per lb.; Zanzibar, 5% ad valorem; Monaco, free; Hong Kong, free.

SMOKE**SALONICA****EGYPTIAN CIGARETTES***Purest, Mildest, and Healthiest***CAIRO'S BEST.**

Trade

Mark

CAIRO-EGYPT

KASR EL NIL.

SIOUFFI PASHA PALACE.

The SALONICA CIGARETTE CO., 45, St. Mary Axe, 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.

Telegraphic Address: "EMAILLE," LONDON.

A.B.C. Code 4th and 5th Editions.

Telephone Nos.: 994 and 1168 Hop.

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

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

PEE
of the
smith.
countr
Every
pensab
orname
to the
Many
fully cl
attache

A I
ago we
disease
by inve
the dar
by man
gone on
national
has been
It has
the use
the vari
hope, w
that the
minimur
one kno
broken.
in Engla
owing to
Factory
phorus w
St. Jame

SHAK
is found
Shakespe

"To Wh

thou hast
a hundrec
found an
of glory a
grieves me
unhappy
the knavi
As I was b
your £50,
vision. I
peake, call
tea, as did
the little t
if thy gore
wonted, it

CIGARE
years cigare
that time t
bubble-bubl
the wealthy
To-day the
churia. Th
sembles Ha
and the na
Americ

Our Smoking Mixture.

PERSIAN SNUFF BOXES.—From Persia come many of the prettiest and most exquisite examples of the silver-smith. Among the ornaments which the custom of the country considers essential is the snuffbox or bottle. Every man and woman of caste finds a snuff bottle indispensable, though the kind and decoration of such an ornament runs from the simplest bit of metal or porcelain to the most elaborately carved and jewelled receptacle. Many snuff bottles are made of silver, richly and beautifully chased, with an ivory mouth and a slender stopper attached to the ornament by a fine silver chain.

A LAST BLOW AT "PHOSSY JAW."—Some years ago we heard a great deal about "phossy jaw," the terrible disease to which the match-worker is liable. It was proved by investigation that the use of red phosphorus removed the danger. White phosphorus, however, was preferred by manufacturers, being cheaper, and they appear to have gone on using it, in spite of the outcry. Now the International Conference for the Protection of Labour, which has been sitting at Berne, has taken a hand in the matter. It has drawn up an International Convention prohibiting the use of white phosphorus, which will be submitted to the various Powers concerned. Their approval, one must hope, will be unanimous. The manufacturers maintain that the use of proper precautions reduces the risk to a minimum. But the element of danger remains, and everyone knows that these precautionary rules are continually broken. The death rate from various industrial diseases in England generally has steadily declined in recent years, owing to the enforcement of the hygienic clauses of later Factory Acts. A prohibitive measure in regard to phosphorus will bring us yet nearer to the desired minimum.—*St. James's Budget.*

SHAKESPEARE'S TOBACCO.—The following letter is found in an ancient book entitled "The Insomnia of Shakespeare and the Causes Thereof":—

"THE MERMAID TAVERN,
LONDON, March 20th, 1609.

"To WILLIAM SHAKESPEARE:

"Full well do I know, my dearest Will, that often thou hast wondered at the fate of thy £50 which, with a hundred times as much of mine own, was adventured to found an empire in America. Great were our hopes, both of glory and of gold, in the kindness of Powhatan. But it grieves me to say that all hath resulted in infelicity and an unhappy end. Our ships were wrecked or captured by the knavish Spaniards. Our brave sailors all perished. As I was blameworthy for thy risk, I send by the messenger your £50, which you shall not lose by my overhopeful vision. I send a package of a new herb from the Chesapeake, called by the natives 'tobacco.' Make it not into tea, as did one of my kinsmen, but kindle and smoke it in the little tube the messenger will bestow. Be not deterred if thy gorge at first arises against it, for when thou art wonted, it is a balm for all sorrows and a beam of paradise.

"WALTER RALEIGH."

CIGARETTES IN CHINA.—Within the past thirty-five years cigarettes have been very popular in China. Before that time the pipe was used by everybody—bamboo pipes, hubble-bubbles, box pipes, chibouks, and clays. A few of the wealthy classes used cheap Manila and Rangoon cigars, the former costing 82 and the latter 50 cents a hundred. To-day the cigarette is everywhere from Canton to Manchuria. The favourite types are the Manila, which resembles Havana, the British, the American, the Japanese, and the native article. The four latter are made from American leaf, either in whole or in part. Both Japan

and China import the weed from the United States, buying it in the leaf, the plug, and in cut and granulated form. Both countries have imported cigarette machinery and American experts to teach the natives their use. One result has been the establishment and development of the cigarette industry in the lands mentioned, and also in Korea. The highest grade cigarettes are made from pure American leaf. Below this are many grades, made from a mixture of American and native leaf. The prices range from five cents a package of ten down to one cent. As in the United States, there are many smokers in China who prefer to roll their own cigarettes. They use a fine rice paper, usually one made in Japan, but prefer a larger sheet than the American normal. They employ less than one-half as much tobacco as we do, so that their cigarettes are scarcely thicker than matches. The Chinese have one method of rolling a cigarette, which is unknown to the Occident. The smoker lays two sheets of paper on the tables, lapping each other lengthwise. The tobacco is laid in the middle of one sheet. The smoker brings the two edges of the double sheet together and rolls them up, the filler sheet becoming the cigarette proper and the empty one which overlaps the other becoming a long conical mouthpiece. This ingenious method enables the smoker to consume all the tobacco, so that there is no waste and no butt to throw away. Cigarette papers cost about 200 for a cent, and native tobacco about six cents a pound. The average Chinese cigarette runs about 30 to the ounce, or 480 to the pound. The cost of cigarette smoking in the Celestial Empire is, therefore, no great strain upon even the poorest purse.

JUVENILE CIGARETTE SMOKING.—The School Board of Glasgow has issued a circular to parents in which they say that at a recent meeting with their head masters they had many evidences of the bad effects of cigarette smoking brought before them. They desire to draw the attention of parents and guardians to the striking symptoms and evils of this practice, which regularly come under the notice of the teachers of the various classes. They trust that these details may be useful for the information and guidance of parents, and may secure their earnest co-operation with the School Board and the teachers in their efforts to safeguard the children from a habit which so seriously effects the health and the character of youth. Teachers have observed that boys who have commenced to smoke are liable to frequent sickness, and in many cases show defects in speech and eyesight, or develop what is known as a "tobacco heart." Growth is also interfered with, and the power of work is lessened. Besides this a weakening of character frequently displays itself in petty thefts, sale of school books, looseness in returning change, and engaging in casual employment without the parents' knowledge. A little care on the part of parents would soon detect the beginnings of the habit of smoking. Apart from pale faces, yellow stained fingers, dull eyes, yellow teeth, and a tendency to spit, the smell of tobacco can be noticed on clothes, hand, or hair. Parents will also observe loss of appetite, frequent complaints of sickness, and a want of interest in play as well as work. Early attention to these symptoms would save many boys from a breakdown in health or from falling into some petty offence or crime. The Board would strongly urge parents, guardians, and all interested in the welfare of youth, to do what they can for the prevention or cure of this deplorable habit by attending to the following suggestions: (a) Warn against bad practice; (b) Remove temptation by watchfulness; (c) Examine suspected cases daily; (d) Exercise strict supervision over pocket money, change, and other sources of supply; (e) Give no facilities for acquiring tobacco at home.

Trade News and Notes.

MEATH GROWN TOBACCO.—The crop of tobacco grown by Colonel Nugent Everard at Randalstown, Co. Meath, has turned out a great success. The orders for supplies from the various Irish wholesale firms have been very large, and the last tierse was issued from bond at the Custom House last week. We are in a position to state that the tobacco will be placed on the market in a fortnight's time.

Y.M.C.A. PERMITS SMOKING.—Possibly as the result of recent remarks by the Bishop of Carlisle on the "goody-goodness" of the Y.M.C.A., the Lowestoft branch has decided to allow smoking in its social hall. The institution has been closed for several months, and at its re-opening recently the President said that it was felt that the concession in the matter of smoking would be for the greatest happiness of the greatest number.

THE PORTUGUESE FINANCIAL SCHEME.—The provisional contract which the Portuguese Government concluded recently with an International Syndicate, in connection with the Portuguese tobacco monopoly, has been submitted, after the Easter recess, to the Cortes, and subsequently to a Special Parliamentary Commission. It is now reported that five members of that Commission favour the adoption of the agreement, which is a combination of the tobacco monopoly concession with the issue of a new 4 per cent. loan, whilst seven members insist upon the separation of the two operations.

UNSTEMMED TOBACCO.—The Chancellor of the Exchequer, in a written reply to Mr. Austin Taylor, states that the quantity of unstemmed tobacco (whole leaf) cleared from bond for home consumption from January 1st to March 31st in the current year was 8,789,474 lbs. The quantity of stems (tobacco stalks) deposited for drawback from February 1st to April 30th in the current year was 445,404 lbs. This quantity consists of a very large number of deposits at varying degrees of moisture. It would not at present be possible to state the quantity of stems at the standard moisture of 14 per cent., which it represents.

JOHN HUNTER WILTSHIRE & CO.—Comparative veterans among modern industrial companies, John Hunter Wiltshire & Co., who carry on the business of tobacco brokers, have been earning diminishing profits for some years past. For the nine years to 1901 the dividend was 8 per cent., and for 1902 and 1903 6 per cent. The close of the company's financial year has recently been changed from December to March, and the dividends now announced cover the fifteen months to March last. The total distribution recommended is 7s. 3d. per £5 share, and marks a further decline in the company's record, being at the rate of £5 16s. per cent. for the fifteen months. The directors put £500 to reserve, making it £12,500, and maintain the carry-forward at £1,100. The company's shares now stand at 4½, but in 1896 they were quoted at 7½.

BRAZILIAN TOBACCO EXPORTS.—Though Brazil is admirably adapted for tobacco growing, yet it seems to lack energy and enterprise in building up a tobacco industry. It raises enough leaf to supply its own wants and to export a moderate amount to European and South American countries. Its annual export is about 47,000,000 pounds, which go to the following countries:—Germany, 45,000,000 pounds; Argentina, 680,000; Uruguay, 440,000; Portugal, 250,000; England, 210,000; Italy, 105,000; Netherlands, 60,000; Austria, 50,000; France, 45,000; Belgium, 10,000; and Chili, 5,000. Of this output of 47,000,000 pounds, the port and province of Bahia supplies 44,100,000, Porto Alegre 2,200,000, and Rio de Janeiro 600,000.

AMSTERDAM TOBACCO SALES.—The sixth sale of the season for Sumatra and Borneo tobacco was held on Friday, the 12th ult., when 14,741 bales of the former and 674 of the latter were offered to tender. The market continues excellent, though the average of prices is lower, owing to the quality of the leaf now offering being inferior to that coming forward at the earlier sales. The highest figure was 210 c., or 3s. 6d., a pound, which was obtained

by a little lot of 100 bales belonging to the Langkat Tabak Maatschappij. Next came the Sumatra Cultuur Maatschappij, with 176 c., or 2s. 11d., for 715 bales, while the Delhi Maatschappij was only just behind with 174 c. for 867 bales. The bulk of the leaf offered realised over 100 c., or 1s. 8d., but some insignificant parcels sold down to 32 c., the lowest price recorded. The British Deli and Langkat Tobacco Company, Limited, sold 590 bales at 155 c., or 2s. 7d., the United Langkat Plantations, Limited, 551 bales at 120 c., or 2s., and the New London Borneo Tobacco Company, Limited, 300 bales at 75 c., or 1s. 3d., and 374 bales at 80 c., or 1s. 4d. The demand for America is as strong as ever, and the market looks as though it would remain firm throughout the present season.

RETAILERS AND THE TOBACCO COMBINE.—A special meeting of the Birmingham and District Tobacco-nists' Association was held at the Colonnade Hotel on May 16th, primarily to consider the alteration in prices lately announced by the firms forming the Imperial Tobacco Company. Mr. L. P. Ashcroft (president) occupied the chair, and moved the following resolution:—"That the members of this association view with disfavour the alteration in prices just announced by the Imperial Tobacco Company, as still further encroaching upon the meagre profit accruing to the retailer from the sale of proprietary articles, and they desire respectfully to urge upon the Company a reconsideration of these changes, with a view to better terms being conceded." He said he presumed the Imperial Tobacco Company had taken this action in consequence of the depleted sales of the tobaccos affected. He protested that the Company ought not to call upon the retailers to make good any loss which they had suffered. If they wanted to adjust matters they should have reduced the tobaccos right through, and put them on the old basis. In that case

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVES OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM
TEOFANI & CO., LONDON.

Tel. Address—TEOFANI, LONDON. Tel. No. 2783 AVENUE.

they would
company m
the retailer
changed, as
was on the
tinal chan
dropped it.
it was sup
the followin
"And furth
Company c
their proprie
to recomme
to push the
better profi
unanimously

FIGHT
North Carol
to commenc
lines to the
Standard
tobacco gr
independent
movement t
development
of two plant
end. One
dollars have
scribed. Th
association v
action agains
the enforcen
Anti-Trust I

IRELAND
BINE.—The
tobacco trad
their own p
the Imperial
Although th
some of the
tobaccos onl
they ask the
their retail p
that is to sa
"The result
leading Dubli
Irish Indepe
"that we wo
that would
not to mentio
"They have
on, "interfere
in the fixing
only tobacco
the Irish trad
the window-d
secure. A cor
onists' Associ
on May 18th, M
resolution has
tion in price v
and threatenin
of refusal.

BOCK LEA
Gustavo Bock,
factory, manag
Bock y Ca., and
in his resignati
and signified h
the latter con
matter by the c
will be temem

they would not have had any cause to grumble. The company might argue that increased sales would reimburse the retailer, but that was illusory. Fashions in tobacco changed, as they did in everything else. When a brand was on the decline, and in addition there were these continual changes in prices, the public became disgusted and dropped it. Mr. R. J. Earp seconded the proposition, and it was supported by Mr. Margoschis, who suggested that the following addendum should be made to the resolution:—"And further, they feel compelled to state that if the Company cannot concede a reasonable and living profit on their proprietary articles, this association will feel compelled to recommend to its members that they use every effort to push the sale of goods outside the combine bearing a better profit." The resolution, with the addition, was unanimously adopted.

FIGHT AGAINST THE TOBACCO TRUST.—The North Carolina Tobacco Growers' Association has decided to commence a fight against the Tobacco Trust on similar lines to that now being waged in Kansas against the Standard Oil Company. The tobacco growers will establish independent factories, and the movement has reached sufficient development to enable the working of two plants immediately to this end. One hundred thousand dollars have already been subscribed. The next move of the association will be to bring a legal action against the Trust to secure the enforcement of the Sherman Anti-Trust Law.

IRELAND AND THE COMBINE.—The members of the tobacco trade in Dublin are fixing their own prices, irrespective of the Imperial Tobacco Company. Although the company reduced some of their very high-priced tobaccos only 2d. in the pound, they ask the retailers to reduce their retail price 8d. in the pound, that is to say, ½d. in the ounce. "The result would be," said a leading Dublin tobacconist to an *Irish Independent* representative, "that we would be left a profit that would not pay the rent, not to mention other expenses." "They have already," he went on, "interfered to a large extent in the fixing of a minimum price, which would affect not only tobacconists, but their assistants." The members of the Irish trade have not yet been approached, it is said, as to the window-dressing rights which the company desires to secure. A committee meeting of the Dublin United Tobacconists' Association was held at the offices, 11, Talbot Street, on May 18th, Mr. J. Purcell presiding, and the price list agreed on to be issued to the trade in due course. In Belfast a resolution has been passed by the trade viewing the alteration in price with disfavour, and arguing reconsideration, and threatening to push goods outside the combine in case of refusal.

BOCK LEAVES THE HAVANA TOBACCO CO.—Gustavo Bock, originator of the famous Bock y Ca. cigar factory, manager for many years of the Henry Clay and Bock y Ca., and dean of the Cuban cigar industry, has sent in his resignation as president of the Havana Tobacco Co., and signified his intention of severing all connection with the latter concern. What action will be taken on the matter by the company is not known. In this connection it will be remembered that some twelve weeks ago William

J. Seidenberg was sent to Havana by the Havana Tobacco Co. and appointed general manager of their factories here. It was rumoured at the time that this action on the part of the company was not in accordance with Mr. Bock's desires. Subsequent to the appointment of Mr. Seidenberg, several of the company's executive force in Cuba have become disconnected with the concern, either through the direct orders of Mr. Seidenberg or by resignation. Among those who have left the employ of the company are Saturnino Garcia, Melchor Fernandez, Jose Corripio (manager of the Aguila de Oro factory), Manuel Garcia (manager of the Flor de Ynclan, Cabanas, Villar y Villar and Pedro Murias factories), Antonio Fernandez Gonzalez (manager of the Africana, Carolina, and La Comercial factories), Antonio Rodriguez (of the Flor de Cuba), and Bernardo Gomez (of the Estella, Espanola, Don Quijote, and Rosa de Santiago). All of the above are men of considerable standing and importance in the cigar industry of Cuba. It is reported here, however, that according to Mr. Bock's arrangement with the Havana Tobacco Company he will be at liberty to engage in manufacturing after the first of next month;

and it has also been rumoured (although this is not vouched for) that his next move will be in connection with the La Intimidad factory, which belongs to the widow of Antonio Carruncho. This factory has been controlled by Henry Clay & Bock y Ca., but it is understood it is in reality leased to Mr. Bock personally. As is well known in the trade, the Havana Tobacco Company was organised to succeed the Havana Commercial Company, and to take over the Cuban business of the American Tobacco Company. The Henry Clay and Bock factory was included in the deal, and was one of the principal factories in the combination, which represented 80 per cent. of the cigar output of Cuba.—*Tobacco Leaf*.

A case of shop-breaking was reported from Clay Cross on May 23rd. The premises of Mr. WILLIAM STOPPARD, hair-dresser and tobacconist, Market Street, Clay Cross, were entered by the back window, and £33 in gold, seven boxes of cigars, and five boxes of cigarettes taken.

FOR —
Asthore
Cigarettes

APPLY TO

J. H. Custance,
PUTNEY, S.W.,

Sole Agent for the United Kingdom.

CUBAN EXPORT TOBACCO TRADE IN 1904.—Exports from Cuba of Leaf tobacco, cigars, and cigarettes in 1904, compared with those of 1903, were as follows:—

		LEAF TOBACCO (Kilos).	
		1903.	1904.
To	United States	10,138,565	8,579,333
	Great Britain	81,300	91,039
	Germany	2,564,146	1,944,692
	Spain	1,933,349	473,799
	Canada	288,238	146,161
	France	63,296	82,855
	Chile	10,742	13,165
	Argentina	116,544	96,288
	Holland	23,131	25,094
	Mexico	45,730	4,579
	Portugal	107	22,143
	Belgium	12,929	474
	Other Countries	315,744	65,386
Total		15,593,822	11,544,858

THE CIGARETTE WORLD AND TOBACCO NEWS, JUNE, 1905.

To	CIGARS.	
	1903.	1904.
United States	45,800,420	60,745,446
Great Britain	92,277,137	91,616,555
Germany	31,560,509	27,147,510
Spain	7,420,010	5,718,838
Canada	7,193,740	6,264,984
France	9,425,485	8,829,405
Chile	2,553,859	2,215,601
Argentina	2,041,962	2,497,665
Holland	451,025	516,575
Mexico	107,750	201,240
Portugal	357,510	466,191
Belgium	287,226	1,059,443
Other Countries	8,130,808	10,365,623
Total	208,607,450	217,645,082

To	CIGARETTES (Packages).	
	1903.	1904.
United States	296,235	246,598
Great Britain	148,028	118,038
Germany	292,902	234,026
Spain	52,009	28,867
Canada	16,100	96,510
France	18,900	16,531
Chile	548,608	537,464
Argentina	67,189	62,540
Holland	500	6,000
Mexico	740,087	928,292
Portugal	13,180	12,880
Belgium	17,599	10,007
Other Countries	12,128,108	16,159,124
Total	14,341,445	18,456,877

Fires.

SINGULAR FIRE AT ATTLEBOROUGH.—On Sunday morning, May 28th, a singular outbreak of fire occurred on the premises of Mr. Rawding, hairdresser and tobacconist, High Street, Attleborough. About eight o'clock it was discovered that the contents of one of the windows of the shop were on fire. The window contained switches, ladies' wigs, and celluloid combs, the inflammable nature of which soon caused the total destruction of the contents. Fortunately the manager, who resides on the premises, was quickly on the spot, and the outbreak was entirely confined to the one window. As the window is entirely encased, and no artificial light or heat is ever introduced, the occurrence can only be attributed to the excessive heat of the sun on Sunday morning acting on the plate glass of the window, and so igniting the celluloid combs. The damage is estimated at about £20, which is fully covered in the Sun Fire Office.

Foreign.

SWITZERLAND.—A syndicate of capitalists intends to establish a large cigar factory at Locarno, canton of Tessin. Particulars from the Banco della Svizzera, Locarno. The Zuerich-Esslingen Automobil Transport Gesellschaft of Zuerich is projecting an extension of its motor-car lines.

TEN THOUSAND GIRLS ON STRIKE.—A telegram from Dresden states that the fellow-workers of the cigarette girls who were dismissed by the masters for refusing to dissociate themselves from the organised tobacco workers, intend to make common cause with them. They have, therefore, decided on a general strike, which will affect 10,000 workgirls and women.

MONTENEGRO A TOBACCO COUNTRY.—Montenegro is now to be included among the tobacco producing countries of Europe. The regie was inaugurated with much solemnity at Podgoritz, on June 1st, in the presence of Prince Nicholas and his family and all the diplomatic body. Monopoly is granted to a financial group. The whole system is based on that of Italy, whose officials have supervised its organisation. A few of them will be lent for a period to watch over the early days of its practical working.

PORTUGUESE CONVERSION LOAN.—A Lisbon correspondent of the *Frankfurter Zeitung* states that the Government proposes to prorogue the Chambers, which are to reassemble in August or September. If the Cortes has not voted by July 15th the provisional agreement concluded with the Tobacco Monopoly Company the agreement will collapse; but the Government intends, in any circumstances, to carry the proposal into effect. Negotiations are consequently proceeding between the Government and the Tobacco Company with the object of postponing the expiration period until the reopening of Parliament. Certain alterations which the company has agreed to accept are also to receive consideration in the agreement, but the principles of the latter will not be touched. The correspondent concludes by referring to the report that the price at which the 500 f. obligations are to be taken over is not 460 f., as generally assumed, but is less than that figure.

LATAKIA TOBACCO. METHODS OF FUMIGATION WHICH IMPART TO IT THE PECULIAR AROMATIC PUNGENCY.—United States Consul Randal, at Beirut, Syria, in a report to the Department of Commerce and Labour on the commercial and industrial growth of Latakia, Syria, treats as follows on the production of tobacco in that region:—"Latakia tobacco is an article of commerce well known in Europe and America. It is black in colour, owing to its fumigation by the Nusairich mountaineers in the smoke of a tree called 'elezzer' or 'ezr,' which imparts to it a peculiar aromatic flavour. This fumigation lasts for from seven to nine months, but only produces the desired effect during those of winter and spring, although the tobacco is still fresh and green in summer when it is hung to the rafters for smoking purposes. The 'ezr' grows wild, seldom attaining the size of the oak, and gives out its aromatic odour when burned in the green state. It is a native of the Nusairich mountains and not found elsewhere, so it is claimed. Last year the Latakia tobacco crop amounted to 6,000 bales, as against 8,000 bales for the preceding year. A bale weighs 87 to 92 kilos (191.4 to 202.4 pounds). Most of it goes to England at 14 to 24 cents per pound. It was rumoured last year that the American Tobacco trust was trying to secure a monopoly of the Latakia tobacco product. It already controls the licorice root industry in the Latakia and Alexandretta districts. An average crop of Latakia tobacco, as far as it is available for export, is worth about £70,000. Tobacco, olive oil, cotton, licorice root, wool, skins, sponges, honey, soap, and cereals, are the main exports. Tobacco is beginning to be shipped to the United States, and this trade is likely to increase."

FORTHCOMING MONOPOLIES OF CIGARETTES, MATCHES, &c.—The Board of Trade have received, through the Foreign Office, a copy of a despatch from H.M. Minister at Bogota, reporting on two Presidential Decrees which have recently been issued, authorising the Government to establish monopolies of spirits, cigarettes, hides, matches, and other articles. The principal provisions of these Decrees, so far as regards imports, are as follows:—*Tobacco and Cigarettes.*—A consumption duty is to be levied on tobacco; while the manufacture, introduction, and sale of cigarettes are to be constituted a monopoly. Tobacco and cigarettes are to be dutiable on importation at the following rates:—Cigarettes, 3 dols. per kilogram; tobacco in any form except cut tobacco (*picaduras*) and cigarettes.

2.50 dols
ments for
imported
or
a special
factories
comes in
stocks of
of the ab
manufact
or to perm
ditions as
is to be est
also of th
necessary
matches is
factories t
position to
of matches
payment o
on the Cus
Decreases es
regulations
plant enga
articles ma
of the Boa

Law

REDUCT
Division, b
Mr. Chitty
Thorns, Son
of Mandfos
to the Pref
lying at the
company.—

FALSE I
—While Mr.
was travellin
a shop of W.
to buy toba
and was accu
ing upon hin
two young n
but she insis
marched off t
It was found
and Mr. Farr
The defence
for the action
and only ser
Lawrance hel
£50.

CIGAR-BO
A cigar-box
recover £100 d
from the We
injuries, whic
negligence of t
said that the n
to enter the n
some work to
carrying out s
erected a sma
was uninjured
through thro
the negligence
was this, th
to be t

THE CIGARETTE WORLD AND TOBACCO NEWS, JUNE, 1905.

2.50 dols. per kilog. Pending the completion of arrangements for the monopolisation of the manufacture, sale, and introduction of cigarettes, existing stocks of foreign cigarettes or of cigarettes manufactured in Colombia from imported tobacco, may be offered for sale on payment of a special tax of 1 dol. (gold) per kilog. Similarly, cigarette factories established before the date when the monopoly comes into force are to be permitted to use up existing stocks of the raw material in their possession, on payment of the above-mentioned tax on the cigarettes which they manufacture. The Government are authorised to introduce or to permit the introduction of, cigarettes under such conditions as they shall deem necessary. *Matches.*—A monopoly is to be established of the manufacture and sale of matches; also of the importation thereof, and of the raw materials necessary for their production. The importation of matches is, however, temporarily permitted until the match factories to be established under the monopoly are in a position to supply the needs of consumers. Existing stocks of matches may, in the meantime, be offered for sale on payment of a special surtax (levied in gold) of 25 per cent. on the Customs import duty. A complete translation of the Decrees establishing these monopolies and laying down regulations for the taking over of the present factories and plant engaged in the manufacture of the monopolised articles may be seen at the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.

Law.

REDUCTION OF CAPITAL.—In the Chancery Division, before Mr. Justice Warrington, on May 13th, Mr. Chitty applied for sanction to reduce the capital of Thorns, Son & Co. Ltd., cigar manufacturers and importers, of Mandfoster Mills, Boston, Lincolnshire, by returning to the Preference Shareholders £10,000 which was now lying at the bank, and was in excess of the needs of the company.—His Lordship granted the application.

FALSE IMPRISONMENT COSTS FIFTY POUNDS.

—While Mr. William Haddock Farr, an American gentleman, was travelling in this country last summer, he went into a shop of W. Sandorides & Company, Ltd., in Bond Street, to buy tobacco. He also looked at some cigarette cases, and was accused by Miss Annie Macfarlane, who was attending upon him, of stealing one. Mr. Farr offered to allow two young men called by Miss Macfarlane to search him, but she insisted upon giving him into custody, and he was marched off to Vine Street Station between two constables. It was found that Miss Macfarlane had made a mistake, and Mr. Farr sued the company for false imprisonment. The defence was that the company were not responsible for the action taken by Miss Macfarlane, who was a typist, and only served in the shop occasionally. Mr. Justice Lawrence held otherwise, and the jury awarded Mr. Farr £50.

CIGAR-BOX MAKER'S CLAIM FOR DAMAGES.

—A cigar-box maker, named Alfred Towsland, sought to recover £100 damages at the Bow County Court last month, from the West Ham Board of Guardians for personal injuries, which he alleged were sustained through the negligence of the defendants.—Mr. Abinger, for the plaintiff, said that the man was a respectable workman who had had to enter the West Ham Workhouse. There he was given some work to do under the guardians' engineer, who was carrying out some electric lighting work. The engineer erected a small scaffold of a dangerous nature which collapsed, throwing the two to the ground. The engineer was uninjured, but the plaintiff received injuries which necessitated the amputation of his leg. He submitted that the negligence was clear, and the position of the plaintiff was this, that if he had refused to obey orders he was liable to be taken before a magistrate and sent to prison. He

had been unable to find a parallel case in the law books, but it would be intolerable that a man who entered a workhouse should lose his legal rights.—The defendants denied negligence and also liability, and the County Court Judge, in view of the importance of the legal questions raised, reserved judgment.

THE CIGARETTE WAR IN AMERICA.—It appears that no fewer than five States of America are engaged in an anti-cigarette crusade. A law was passed in Indiana last month that any person having cigarettes or cigarette-papers in his possession as a dealer is liable to fine or imprisonment. A similar law is to come into force in Wisconsin. Half the money collected in fines goes to the informant, and it is said that in many of the cities there has been a great burning of stocks of cigarettes. The three other States which are considering anti-cigarette measures are the Illinois, Michigan, and Minnesota legislatures. The movement is, of course, designed to protect the youth of the nation. There is nothing to prevent the use of tobacco in pipe or cigars by adults. The real question is whether prohibition should go to so small a thing. One of the journals says that cigarette smoking is a slow poison. The *New York Times*, however, declares that it is no more poisonous than tea or coffee, and that the law is an outrage in its invasion of personal liberty and an interference with legitimate trade. We in England are not likely to tolerate any action which goes beyond safeguarding the health of the young. We are churlish of trespass on individual liberty—sometimes it might be better were it not so. Here, however, we shall have to look to the doctors to do the correction. Hitherto they have been divided in their opinion as to the mischief. When they speak out more strongly the public will be influenced.—*Sussex Daily News.*

"CARRIAGE FORWARD" GOODS. THE POWERS OF A RAILWAY COMPANY.

—An interesting legal point as to the responsibilities of a railway company in the conveyance of goods for which the carriage is to be paid "forward" was raised in a case which came before Judge Parry in the Manchester County Court, on May 29th. The Great Western Railway Company sued a Manchester contractor for the carriage of goods sent to Messrs. W. D. and H. O. Wills, of Bristol. The defendant denied his liability on the ground that Messrs. Wills had agreed to pay the carriage. He forwarded the goods in the customary way, leaving the cost of conveyance to be paid by the consignees. The railway company had a ledger account with Messrs. Wills, and it was shown in evidence that their carters did not demand payment on delivery and had no instructions to do so. Six months later Messrs. Wills were asked to pay and refused. His Honour's attention was drawn to a regulation of the company, a copy of which appeared on a printed form which the defendant had signed, in which the company stipulated that they only received goods on the "carriage forward" system on the understanding that in the event of the consignee refusing payment, the consignor would be held liable.—His Honour said he was not satisfied that the company in this case had discharged its obligations. It seemed to him that when a railway company accepted goods in this way they were instructed, as the consignor's agent, to collect the cost of the carriage from the consignee. He thought it was an arguable point, however, and he adjourned the hearing of the case to June 1st, in order that judicial precedents might be brought before him. The point, he said, was whether the plaintiffs could recover from the defendant, although they had not carried out his instructions as to getting the money from the consignee.

THE AMERICAN TOBACCO CO. A WITNESS COMMITTED.—While the proceedings of the Federal Grand Jury in the investigation of the American Tobacco Company and their presumed subsidiary companies are being kept remarkably quiet, a number of most interesting details are commencing to leak out. For instance, it is stated that the officials of many of the subsidiary concerns

have already appeared and given satisfactory answers to all interrogations. It is also stated that officials of the United Cigar Stores Company (whose alleged connection with, or ownership by the American Tobacco Company has never been officially conceded) have been, or will be, summoned before this Grand Jury. Edward F. Hale, secretary and treasurer of the MacAndrews & Forbes Company, has been adjudged in contempt by Judge Lacombe, of the United States Circuit Court, and ordered to pay a fine of \$5. He was also committed nominally to the custody of Marshal Henkel until he has purged himself of contempt, but in reality he was allowed to go free pending the preparation by his counsel of the papers necessary to sue out a writ of habeas corpus in the United States Circuit Court of Appeals, where the whole question of the witness's right to refuse to answer questions under the Sherman Anti-Trust Law will be threshed out. Mr. Hale was advised by Henry W. Taft, Special Assistant United States District Attorney, that the proceedings were under the Sherman law, and that he could not be prosecuted for any testimony he gave except in case of perjury. He refused to answer the questions, first, because, he said, there was no legal warrant for his examination as a witness; and second, because his answers might tend to incriminate him. As for the books and records required by the subpoena, he declared that it was a physical impossibility to get them together in the time given to him. Among the records he was ordered to produce were any understandings, agreements, arrangements, or contracts which his firm might have with the J. S. Young Co., the J. D. Lewis Co., the American Liquorice Co., the National Liquorice Co., Miller & Rittenhouse, the Stamford Manufacturing Co., and a dozen other firms and corporations doing business in Ohio, Pennsylvania, Virginia, North Carolina, and New Jersey. Among the questions that Mr. Hale refused to answer are said to be the following:—"Are you in the employ of the American Tobacco Co.?" "Is there any arrangement or understanding between the American Tobacco Co. and the MacAndrews & Forbes Co. in relation to the trade or business in liquorice, liquorice paste, or liquorice mass affecting the business between the several States of the United States?" "Your company sell liquorice paste to companies manufacturing plug tobacco throughout the United States, do they not?"

THE REMARKABLE LIVERPOOL WILL CASE. A SETTLEMENT. £45,000 FOR CHARITIES.—The action *Elliot v. Lynn* came before the deputy Vice-Chancellor (Mr. F. W. Taylor) in the Chancery Court, St. George's Hall, Liverpool, on May 20th. It will be remembered that the late Mr. Charles Goddard Lear, merchant, of Liverpool and West Kirby, who died some eighteen months ago, leaving estate, real and personal, of the estimated value of £100,000 and upwards. By his will Mr. Lear appointed Mr. John Elliot, a retired tobacco merchant, sole executor and residuary legatee, but directed that effect should be given to certain memoranda among his papers. These memoranda were found to contain draft schemes for the disposal of a large part of the testator's personalty among charities, and amounts proposed to be given to various individual beneficiaries. These schemes being various and in a number of points contradictory, Mr. Elliot applied to the Court for its direction, his case being that according to the terms of the will he, as sole executor and residuary legatee, had absolute discretion in carrying out the testator's presumed intentions, and that there was no resulting trust. Meanwhile the defendant, who claimed to be heir-at-law, began in the Probate Court an action to set aside the will, on the ground of the testator's incapacity. The present action in the Chancery Court was an application for an order to stay the proceedings in the Probate Court on terms. Mr. Maberley, who appeared for Mr. Elliot, said the settlement of the Probate Court action had been made between the plaintiff on the one hand, and on the other hand the representatives of the heir-at-law and next of kin, of the charities interested, and of the beneficiaries, whose names appeared in the memoranda

with amounts opposite to them. It had been agreed that memoranda left by the testator should not be incorporated in the will, that Mr. Elliot should be accepted as executor and beneficial legatee, and that he should pay out of the estate £30,000 to the heir-at-law and next of kin; those persons executing a conveyance to him of their interest in the estate; that he should, without unreasonable delay, distribute among the charities mentioned in the memoranda £45,000 in such proportions as he deemed just; and among the beneficiaries, and other charities, the sum of £20,000 in such amounts as he deemed just. These distributions, counsel stated, had been made. The charities interested had accepted the sums allocated to them by Mr. Elliot, with the exception of the Princess of Wales's Fund, where it had not been ascertained who could give a valid discharge on behalf of the charity.—Mr. Grant, who represented beneficiaries, pointed out that persons mentioned in the memoranda of the testator, but without amounts against their names, had received nothing.—Mr. Maberley said that even were a resulting trust declared against the plaintiff those persons would have no claim.—The Deputy Vice-Chancellor.—They had notice to attend the meeting of the claimant beneficiaries and appoint a representative?—Mr. Maberley: They had.—The Deputy Vice-Chancellor: And they took no steps?—Mr. Maberley: None.—The Deputy Vice-Chancellor: Then what could they claim?—Mr. Grant said he mentioned the point merely to anticipate possible complaints.—Mr. Cochrane and Mr. Preston having addressed the Court, the Deputy Vice-Chancellor said the terms of the settlement in the Probate Court were binding on that Court, and were material conditions on which the plaintiff took the property. So long as he carried out those terms Mr. Elliot was absolutely protected. Those persons against whose names no amounts had been placed could have had no claim even had the memoranda been incorporated in the will. He therefore made an order in the terms of the plaintiff's petition, and directed that costs, including the preliminary costs of the parties who had established claims, should be paid out of the estate.—Mr. Rutherford, Mr. H. C. Wilson, and Mr. Rotch appeared for other parties.

BIG CLAIM FOR PENALTIES.—Before Mr. Justice Grantham and a special jury, on May 17th, was the case of *Attorney-General v. Barnett*. In this case, brought on the information of the Attorney-General, there were 50 counts, and upon each count a penalty of £200 was claimed for false entries in the tobacco book the defendant was bound to keep. The defendant by his plea said he was not guilty. The Attorney-General (Sir R. Finlay, K.C.), the Solicitor-General (Sir E. Carson, K.C.), and Mr. S. A. T. Rowlatt appeared for the Crown; and the defendant was represented by Mr. Danckwerts, K.C., and Mr. F. Lever.—The Solicitor-General, in opening the case, said the defendant, Mr. Lewis Barnett, was a snuff manufacturer, carrying on business at Leswyn Road, Stoke Newington, and as such had to take out an annual licence. On taking out the licence a book was given to the licence, in which he was bound to enter all purchases of tobacco and the names of those from whom the tobacco was purchased. The plaintiff's business was that of manufacturing—from stalks and what was called "smalls," being broken and small leaves, offal snuff, which was deposited in the King's warehouse, and was subsequently destroyed or made into disinfecting powders by being mixed with chemicals. On taking it back to the King's warehouse the defendant was entitled to a drawback of 3s. 1d. per pound, and consequently it was important to see that the duty had been paid upon it, otherwise the Revenue would be handing out money it had not received. The charge in this case against the defendant was that on 50 different dates, commencing on the 1st February, 1902, and ending in July, 1903, he entered in his book a very much larger amount of tobacco than he had actually purchased. Taking the first date, the Revenue said that the defendant bought from a firm in Nottingham of the name of Leek, 127 lbs. of tobacco, obtaining a certi-

Lin
HAVA
The repor
Ltd., for
sources ar
expenses,
tax, there
to be de
amounting
amount br
to be refer
to total of
to 31st Oc
leaving a b
should be
third of th
accordance
carrying to
to cover tw
last. Lord
Board. Lord
elected in
to the au

cate from the firm, which the defendant was bound to hand over to the excise officer when that officer called to inspect the books, and which was to show that the entry in the books correspond with the certificate. In this case the defendant had altered the figure 1 to the figure 2, and in other cases had added a figure, and so on. The importance of the case was that within the dates mentioned the defendant had deposited 544,000 lbs. of snuff in the King's warehouse, and had received drawback amounting to £76,722. It would be sufficient to show that under the statute the defendant had not kept the book as provided, and for any false entry in the book he was liable to a penalty of £200.—Mr. Justice Grantham said the defendant would only be paid drawback on the actual amount he deposited, therefore it did not follow that the revenue had lost anything.—The Solicitor-General said it did not, but there must have been a reason for the suspicions aroused, and there were several ways that might be suggested as to the way in which fraud could be perpetrated; for instance, if the defendant was dealing in smuggled tobacco, and that was received with the other tobacco and returned to the King's warehouse, drawback would be paid on tobacco that had never paid duty at all.—Mr. Charles Bird Bulow, Officer of Inland Revenue, stationed at Islington, said the defendants' premises were in his district, and the entries in the book produced were examined by him, and compared with the certificates produced. All certificates were kept by him and subsequently sent to Somerset House, where they were kept. Evidence was given showing that the certificates accompanying the tobacco purchased by the defendant in every case did not correspond with the amount of tobacco consigned, thus proving that the certificate and the entry in the defendant's tobacco book had been altered, or rather falsified, in the first instance, by fraudulent entries being made.—After the hearing had lasted for the greater part of two days, a consultation took place between counsel, when Mr. Danckwerts said his Lordship would have gathered from this and the case following it that the defence set up in this case was that the defendant, Lewis Barnett, was not responsible, as the business was that of his sons, but after consideration he had agreed to accept legal responsibility. Upon that a settlement had been arrived at, which involved the payment of a large sum to the Inland Revenue.—A formal verdict was then given for the plaintiff, and judgment was given accordingly. The exact terms of the agreement were not mentioned.

Limited Companies.

HAVANA CIGAR AND TOBACCO FACTORIES.—The report of the Havana Cigar and Tobacco Factories, Ltd., for 1904 states that profits for the year from all sources amounted to £44,533, and after deducting London expenses, including reserves for depreciation and income tax, there remains a balance of £39,116. From this has to be deducted debenture interest paid and accrued, amounting to £14,300, leaving £24,816, which, with the amount brought forward from the previous year, less £8,939 to be refunded to Henry Clay and Bock & Co. Ltd., gives a total of £25,421. The preference dividend for the year to 31st October last, amounting to £18,900, has been paid, leaving a balance of £6,521, which the directors recommend should be dealt with as follows, namely:—Write off one third of the preliminary expenses, £2,141; for reserve in accordance with the terms of the prospectus, say, £337, carrying forward £4,042, of which £3,150 would be required to cover two months' preference dividend to 31st December last. Lord Ebury having resigned his membership of the Board, Mr. Hugo von Reitzenstein Cunliffe-Owen has been elected in his place, and his appointment will be submitted to the meeting for confirmation.

HAVANA CIGAR AND TOBACCO FACTORIES.—Mr. Joseph Hood presided over the seventh ordinary general meeting of the Havana Cigar and Tobacco Factories, Limited, held on June 2nd, at Salisbury House, London Wall, E.C. In moving the adoption of the report, the Chairman said the earnings of the company were substantially what they were in the previous year. He regretted that the ordinary shares had not received a dividend for some years past, and, speaking for the majority of the shareholders, they would be very glad to see one. They, however, could not hold out any hopes of receiving one in the current year. Mr. H. B. Praed seconded the motion. In reply to a shareholder, the Chairman said the earnings for the current year were substantially the same as the year under review. The motion was agreed to, after which the appointment of Mr. H. von Reitzenstein Cunliffe-Owen as a director, to fill the place of Lord Ebury, was confirmed.

HENRY CLAY AND BOCK & CO.—The report of the Henry Clay and Bock & Co. Ltd. for 1904 states that owing to the high price which ruled last year for leaf tobacco the Company's profits have been considerably reduced. The profits for the year from all sources amounted to £29,506, and after deducting London expenses, including reserves for depreciation and income tax, there remains a balance of £21,427. Debenture interest for the year has been paid amounting to £10,200, leaving £11,227, which, with the amount brought forward from the previous year, and £8,939 to be refunded by the Havana Cigar and Tobacco Factories, Ltd., gives a total of £41,155. The interim dividend of 4 per cent. on the preference shares absorbed £6,780, leaving a balance of £34,375 to be dealt with. A further dividend on the preference shares for the half year ended 31st December, 1904, making 8 per cent. for the year, will absorb £6,780, leaving a balance of £27,595. The directors have had a re-valuation made of plantation account and accounts with planters, with the result that it has been decided to write off the loss of £50,322 from the reserve, bringing that sum down to £9,678, having regard to which and the existing condition of the leaf market the directors consider it advisable and recommend that the above balance of £27,595 be appropriated as follows:—By adding £10,000 to reserve, and carrying forward £17,595. Lord Ebury having resigned his membership of the Board, Mr. Albert Gustavus Jeffress has been elected in his place, and his appointment will be submitted to the meeting for confirmation.

HENRY CLAY AND BOCK & CO.—The seventeenth ordinary general meeting of Henry Clay and Bock & Co., Limited, was held on June 2nd, at Salisbury House, London Wall, E.C., Mr. Joseph Hood presiding. In moving the adoption of the report, the Chairman said that to some extent the reduction in the year's profits was accounted for by the high price of leaf tobacco. The directors did not propose to pay any dividend on the ordinary shares, because the reserve fund, which stood, up to the year under review, at £60,000, had now been written down to £9,678. The directors had had a revaluation made of the plantation account and accounts with planters, with the result that it had been decided to write off the loss of £50,321 from the reserve. The accounts with planters were made up of a number of items, which were owing by various planters to the company since the Spanish and American War. As many of those planters had left Cuba, the directors thought it better not to keep that item any longer on the books, and had therefore written it off, which had reduced the reserve fund. The directors, who held nearly the whole of the ordinary shares, thought the best means of strengthening the company was by not paying a dividend on the ordinary shares. Mr. H. B. Praed seconded the motion, which was agreed to. On the proposition of the Chairman, the appointment of Mr. A. G. Jeffress as a director, in the place of Lord Ebury, who resigned, was confirmed. The retiring directors were re-elected and the auditors reappointed.

New Companies.

GRICE, GREGORY & CO. (LTD.).—Registered May 12th. Capital, £1,000 in £1 shares. Object, to acquire certain patents relating to tobacco pipe cleaners or scrapers and improvements in the construction of wooden tobacco pipes, and certain registered designs of the inventor relating to a tobacco pipe plug and match-holder or case, in metal or otherwise, to adopt an agreement with G. Grice and C. J. Barrow, and to carry on the business of dealers in tobacco-nists' sundries, matchlights, match cases and boxes, pipes, &c. No initial public issue. C. J. Barrow and G. Grice are permanent directors. Registered office, 63, Jamaica Row, Birmingham.

Obituary.

MR. HARRY MARTIN, until recently a tobacconist in High Road, Ilford, died in Camberwell Infirmary recently from the effects of a self-inflicted wound in his throat.

DEATH OF MR. JAMES FRASER.—Information came to hand on May 18th of the sudden death at sea of Mr. James Fraser, of Messrs. D. McDougall & Co., Tobacco Pipe Works, Charles Street, St. Rollox. Mr. Fraser had a slight stroke two years ago. He recovered pretty well from that, but a severe attack of influenza following six months later, left its traces upon his system. Since March of last year Mr. Fraser's attendance at business had been often interrupted owing to his impaired health, and on May 5th, with the family doctor's approval, he sailed, accompanied by two of his daughters, in the Donaldson liner *Athenia* for Quebec, meaning to make a short stay on the other side and then come home, the hoped-for benefit of the sea voyage being the main object. A cablegram, however, came to hand stating that Mr. Fraser had died on the 10th inst., four days out, from heart failure. Mr. Fraser was well-known in business circles, the firm doing a large shipping business in clay tobacco pipes. As a Volunteer Mr. Fraser was known to a large circle. He joined the old 19th Lanark, now the 1st V.B.H.L.I., in its early days, rising from the rank of private to the position of quartermaster-sergeant. About ten years ago he took a commission as lieutenant in the "Blythswood" Rifles. He retired from the Volunteer service two years ago, after 37 years' service, with the rank of honorary major. Mr. Fraser was much respected in business circles and among his many Volunteer friends. He was the soul of honour, ever ready to lend a helping hand in case of necessity. He leaves a widow and family of three sons and three daughters, to whom the sympathy of his many friends will go forth at this time. Mr. Fraser was about 64 years of age.

Police.

A LUCKY PRISONER.—Thomas Kennedy, who stated that he had recently worked at the Liverpool Docks, was before the Wrexham Bench on May 15th on a charge of stealing a box containing 32 packets of cigarettes from a shop in Mount Street. Mr. Beech, the prosecutor, pursued the thief, who, on being caught and taxed with the theft, handed over the greater portion of the packets. There was something in the prisoner that seemed to predispose the magistrates favourably towards him, and they decided to discharge him on his promising to leave the town.

AN APPRENTICE'S INDENTURES.—Emma Mabel Hopcroft, apprentice, Beaumont Road, Leicester, was summoned last month by Messrs. Goodman & Harris, cigar manufacturers, who claimed an order directing defendant to perform her duties according to a deed of

apprenticeship. Mr. J. T. Hincks appeared for the firm, and said it was becoming a regular thing for apprentices to absent themselves from work without cause. Mr. Goodman said the case had been brought forward in order that a stop might be put to his apprentices leaving when they thought they would. An order was made for defendant to fulfil her apprenticeship indentures.

HOUSEBREAKING IN ABERDEEN. SHERIFF ROBERTSON ON CIGARETTE SMOKING.—Four boys, named John Ewen (14), son of John Ewen, engine attendant, 90, Maberly Street; George Fraser Murray (14), step-son of James Mitchell, labourer, 23a, Forbes Street; and Alexander Leask (15) and Wm. Leask, jun. (14), sons of William Leask, plumber, 2, Calton Terrace, were brought before Sheriff Robertson, at Aberdeen, on May 18th, charged with having, on 7th inst., broken into the shop 66, Watson Street, occupied by Robert Strachan, grocer, and stolen 6 ounces of cigarettes, 5 lbs. of chocolates, and 10 lbs. of biscuits. They all pleaded guilty. The Sheriff sentenced each of the boys to receive seven strokes of the birch rod, the alternative being five days' imprisonment.

SEQUEL TO A LIVERPOOL BETTING RAID. TOBACCONIST HEAVILY FINED.—At Dale Street Police Court, on May 10th, before Mr. Kinghorn, Deputy-Stipendiary, Anne Birkett, on bail, who keeps a tobacconist and stationer's shop at 94, Old Hall Street, was charged on remand with keeping a betting house. Mr. H. S. Duder prosecuted and Mr. Edwin Berry defended.—Mr. Duder explained that the police made a raid on the premises, but found no books or slips there which would point to the fact that the place had been used for betting. The police, however, took the precaution to send in two men, and each of them not only made bets themselves with the defendant, but saw other people make bets with her. In order that there should be no books about, a number was given verbally to the persons who made bets, and the number would be entered into a small book which the defendant kept in her pocket.—Two police constables gave evidence as to keeping observation on the place on the 25th, 26th, 27th, 28th, and 29th April, and the 1st May, and seeing numbers of men, youths, and women enter and leave again in two or three minutes. On the 1st May there were 65 men, 23 youths, and 11 women between 11.55 a.m. and 3.50 p.m.—A man named Addison spoke to making a bet with the defendant in the shop on the 1st May, putting 2s. each way on a horse. She said she had no receipt, and gave him a number verbally. Other men came in, handed her money, a horse was mentioned, and they were told certain numbers. When he left the shop the defendant said, "Be careful." Witness went after the raid took place to receive some money—10s.—owing to him on Noisy Bill.—Inspector M'Keown said that when the warrant was read over to her, defendant said, "I did not keep it as a betting house."—It transpired that there is a betting club in the vicinity.—Mr. Berry said the defendant had carried on the business of tobacconist and stationer for 30 years, and there had been no charge of any kind against her.—Mr. Kinghorn said the defendant was not keeping a betting house in the sense of a bookmaker, but he thought she had lent herself to either one or more persons inside the club to be a go-between. As she was not the principal he would only enforce a penalty, which probably she herself could not pay, but those who had put her forward and got the benefit of her services ought to pay, viz., £10 and costs.

POLICE SUPERINTENDENT AS BOOKMAKER. AMUSING SCENES AT A BETTING RAID.—On May 15th, in the Northern Divisional Police Court, Dublin, before Mr. Mahony, Joseph Kahn was charged by Superintendent Dunne with keeping a betting-house at 87, Capel Street, and John Murtagh was charged with assisting him. Mr. Tobias prosecuted. Mr. Hugh Horan (instructed by Mr. Lane Horan) appeared for the defence.—Constable Costigan stated that he was on duty on 26th April in Capel Street. He saw two men enter the tobacco shop of Mr. Kahn

at 87,
Mr. Ka
of pape
away.
running
address
Dunne
did not
Murtagh
passing
afterno
shop, a
the cou
constab
seen K
pockets
dockets
While I
Two of
Others
handed
handed
were S
Winsto
on the
came in
followin
credit 1
back th
tendent
him wa
subsequ
at the
little ba
dirty pa
there w
during r
was the
voice at
Witness
won the
would as
"Oh," s
remaine
visited t
Constab
Witness
he woul
be hard
convict
Street.
of £2 on
stated th
in the st
clearly p
imprison
to that v
the Reco
the Reco
a fine of
of street
and he w
three mor
of 40s., or
ILLEG.
Crimsb
were, on
hearing of
of the Du
trafficking
The name
(master),
William K
Henrick
Mou

THE CIGARETTE WORLD AND TOBACCO NEWS, JUNE, 1905.

at 87, Capel Street. They were followed by Murtagh. Mr. Kahn came from a back room with two handfuls of slips of paper, which he thrust into Murtagh's pockets and ran away. Witness detained Murtagh. When Kahn was running out of the shop he said, "Give him your name and address and go quick on my message." Superintendent Dunne then entered.—Cross-examined by Mr. Horan: He did not know the two men who entered the shop before Murtagh.—Superintendent Dunne stated that he was passing along Capel Street, going home to dinner, on the afternoon of April 26th. He saw some excitement in Kahn's shop, and went in and saw Miss Kahn in attendance behind the counter. Murtagh was standing in the shop and the constable beside him. The constable told him that he had seen Kahn put two bundles of dockets into Murtagh's pockets and then run out. He asked Murtagh for the dockets, and after some time Murtagh gave them to him. While he was there about eleven or twelve people came in. Two of them asked for two penny's worth of cigarettes. Others went out without asking for anything. Six men handed him dockets and money. He kept the dockets and handed them back the money in each case. These men were Samuel Rodger, John Alfred, Thos. Cheevers, John Winstead, Geo. McCorkill, James Kavanagh. The sums on the dockets varied from 1s. to 4s. Then James Coady came in, handed witness a shilling, and said he made the following bet—1s. Wet Paint (win), stake Holme Lacy, credit 1s. Claret Lass. Two of them won. Witness gave back the money to Coady, and told him he was a Superintendent of Police. Coady got into an awful state, and asked him was he going to charge him. Witness saw Coady subsequently in a public-house, and he was laughing heartily at the transaction himself. There was a telephone in a little back room off the shop, and in the shop were a few dirty papers, packages of cigarettes, &c. He did not think there was 5s. worth in the shop, which was only open during racing hours. The telephone rang up while witness was there, and he went to it. Miss Kahn protested. The voice at the other end of the telephone asked, "Is that Joe?" Witness replied "Yes." The voice then asked, "What won the first race?" Witness said he did not know, but he would ask. He then said he was a Superintendent of Police. "Oh," said the voice, and stopped in a moment. Witness remained in the shop fifteen or twenty minutes. He again visited the shop shortly after six o'clock, accompanied by Constable Costigan. Mr. Kahn came in whilst he was there. Witness told him the case he had against him, and said he would apply for a summons, and Kahn asked him not to be hard on him.—Inspector Quinn stated that Kahn was convicted two years ago for carrying on betting at 87, Capel Street. He appealed to the Recorder, and got off with a fine of £2 on promising never to bet again.—Inspector Lenehan stated that Kahn was fined £3 twelve months ago for betting in the street.—Mr. Mahony said he thought the case was clearly proved. In August, 1902, Kahn was ordered to be imprisoned for a calendar month for an offence similar to that with which he was now charged. He appealed to the Recorder, and upon undertaking not to offend again the Recorder varied the order of that court and imposed a fine of £2. Since then Kahn had again been convicted of street betting. The present was his third conviction, and he would have to pay a fine of £50 or go to gaol for three months with hard labour. Murtagh should pay a fine of 40s., or go to gaol for a month.

ILLEGAL TRAFFICKING AT GRIMSBY.—The Grimsby Borough Magistrates, the Mayor in the chair, were, on May 12th, occupied a considerable time in the hearing of a series of charges against the masters and crews of the Dutch boats "Active" and "Nordster" of illegally trafficking tobacco and spirits within the three-mile limit. The names of the defendants were Cornelius Noordyk (master), Adrian Asperen (mate), Harin Stuit (seaman), and William Keur (seaman), all of the "Active," and Joseph Henrick Waayers (master), Johannes Ridderhof (mate), Mont Foor Dykhuizen (seaman), and Albert Raidt (seaman),

all of the "Nordster." Mr. Brown defended Waayers, the master of the "Nordster," and this case was taken first, by itself.—The charge, said Mr. Mountain, who prosecuted, was that of bringing within territorial limits a quantity of tobacco and liquors, contrary to the Customs Acts. The Customs Consolidation Act said that any ship which brought tobacco or spirits within three miles of low water mark was liable to a penalty of £100, and under another section of the Act, if the amount of value of tobacco or spirits was over a certain figure, the Customs Authorities could claim for the trebled value of the goods seized. In this case he had been instructed to claim treble value—£1,158—the single duty being £386. On the morning of the 2nd inst., H.M.S. "Argus" was cruising near the Newsome Lightship, and it was noticed by the officer on the deck that there were two sailing vessels within the limit, surrounded by steam trawlers. It was also noticed that two small boats were plying to and from the two vessels and the trawlers. H.M.S. "Argus" came up on the outside of the vessels and came to a stop about 50 yards outside the "Nordster." The bearings were most carefully taken, and it was proved conclusively that the vessel was half a mile within the limit. One of the small boats belonged to the "Nordster," and it was fitted with boxes which fitted exactly inside and were covered with canvas. In this case was found a quantity of tobacco and spirits, and in other boxes in the boat were other tobacco and spirits and money. To sell these things was the sole business of the defendant. The ship was a floating tobacco and spirit shop. This sort of thing, said Mr. Mountain, was giving temptation to fishermen and risk to the Customs.—Mr. William T. Hicks, the commanding officer of H.M.S. "Argus," bore out the facts as related by Mr. Mountain. The "Nordster" he said, was two miles and four cables from low water mark, and the boats were perhaps 200 yards further inshore. The "Nordster" had sails set, and was heading towards land. After verifying these bearings he boarded the "Nordster" and showed the defendant his position, but he said he was outside the limit and would not place the ship. By the compass on the "Nordster" it was impossible to accurately take the bearings of the ship.—By Mr. Brown: He was three miles away from the "Nordster" when he first noticed the vessel. The weather was clear.—Charles Henry Davis, second officer of H.M.S. "Argus," corroborated. He said the "Nordster" was not flying the cooping flag until the vessel was hailed.—Various other witnesses were called, bearing out different portions of Mr. Mountain's statement.—Thomas Henry Rodder, an officer of Customs, gave the quantities of goods found on the "Nordster" when the vessels were towed in. There was 110 lbs. 11 oz. of cigars, 578 lbs. 13 oz. of cavendish tobacco, and 393 lbs. 8 oz. of other sorts. There were also 4½ gallons of port wine, 1½ gallons perfumed spirit, and 5½ gallons of spirits. The total value was £386 os. 4d., and the treble value claimed by the Customs was £1,158 1s.—Mr. Brown, in defence, said it had been said that this trade offered a temptation to fishermen, but it was perfectly legal in the North Sea.—Mr. Mountain: But not inside the limit.—Mr. Brown: I mean outside the limit. The vessels came into the Humber the better to conduct their trade. The skipper saw the "Argus," but knowing he was outside the limit he did not attempt to get away. The "Argus" was a well-known boat.—Commander Hicks: It has only been commissioned since March. It is brand new, and has only been on this coast a fortnight.—Mr. Brown, continuing, said even if his client were inside the limit there was no intention to defraud the Customs. It was not done intentionally.—The defendant was sworn, and said he was four and a half miles from the shore when the "Argus" was there. A chart was handed to him, and for some minutes he stooped over it with compass and ruler, but he eventually gave it up.—Mr. Mountain asked him if his compass was not covered with dust.—The defendant replied that it was not dusty at top.—The Bench considered the case proved, and inflicted a fine of £50, inclusive of costs. The skipper of the "Active" was fined £50 and the members of the crews of both boats were fined a guinea each.

From the "London Gazette."

Receiving Orders.

CRAVEN, THOMAS, tobacconist, &c., 68, Woodfield Street, Morrision, Swansea. Date of order, May 27th, 1905.

BRAVO, BARNET, tobacconist, 17, Henley Road, Ilford Lane, and 91, High Street, Ilford, Essex. Date of order, May 22nd, 1905.

BOTHAMLEY, THOMAS FREDERICK, tailor and tobacconist, 14, Cromford Road, Langley Mill, Derbyshire. Date of order, May 23rd, 1905.

EVERETT, JOHN WILLIAM, tobacconist, &c., 37, Victor Street, 190, Cleethorpe Road, and Lingard, Monk Street, Great Grimsby. Date of order, May 8th, 1905.

HARPER, RICHARD ALBERT, traveller, late newsagent and tobacconist, 1, Wood Road, Kingswood, Glos., late Staple Hill Road, Fishponds, Bristol. Date of order, May 11th, 1905.

First Meetings and Public Examinations.

HARPER, R. A., traveller, late newsagent and tobacconist, 1, Wood Road, Kingswood, Glos., late Staple Hill Road, Fishponds, Bristol. Public examination, Guildhall, Bristol, June 23rd, at 12.

EVERETT, JOHN WILLIAM, tobacconist and fish merchant, 37, Victor Street; 190, Cleethorpe Road; and Lingard, Monk Street, Great Grimsby. Public examination, Town Hall, Grimsby, June 1st, at 11.

BRAVO, BARNETT, tobacconist, 17, Henley Road, Ilford Lane, and 91, High Street, Ilford, Essex. First meeting, June 9th, at 12, at 14, Bedford Row, London, W.C. Public examination, June 14th, at 10, at Shire Hall, Chelmsford.

BOTHAMLEY, THOMAS FREDERICK, tailor and tobacconist, 14, Cromford Road, Langley Mill, Derbyshire. First meeting, June 8th, at 12, at Official Receiver's Offices, 47, Full Street, Derby. Public examination, June 20th, at 11, at Court House, 20, St. Peter's Churchyard, Derby.

Adjudications.

CRAVEN, THOMAS, hairdresser and tobacconist, 68, Woodfield Street, Morrision, Swansea. Date of order, May 27th, 1905.

BRAVO, BARNETT, tobacconist, 17, Henley Road, Ilford Lane, and 91, High Street, Ilford, Essex. Date of order, May 24th, 1905.

BOTHAMLEY, THOMAS FREDERICK, tailor and tobacconist, 14, Cromford Road, Langley Mill, Derbyshire. Date of order, May 23rd, 1905.

EVERETT, JOHN WILLIAM, tobacconist and fish merchant, 37, Victor Street, trading at 190, Cleethorpe Road, and at Lingard, Monk Street, Great Grimsby. Date of order, May 8th, 1905.

HARPER, RICHARD ALBERT, traveller, late newsagent and tobacconist, 1, Wood Road, Kingswood, Glos., late Staple Mill Road, Fishponds, Bristol. Date of order, May 20th, 1905.

HÜFFER, ALBERT (described in the receiving order and trading as Albert Hüffer & Co.), tobacco leaf merchant, 12 and 13, Aldgate, London, E.C. Date of order, May 16th, 1905.

Notice of Intended Dividend.

PARKINSON, JOHN HERBERT, tobacconist, &c., Marcham Road and Bull Ring, Horncastle, Lincolnshire. Last day for proofs, June 7th, 1905. Trustee, R. J. Ward, 31, Silver Street, Lincoln.

Notices of Dividends.

HAWORTH, GEORGE RICHARD, newsagent and tobacconist, 35, Regent Street, and 10, Union Street, Bacup, Lancs. First and final of 1s. 9d., at Official Receiver's offices, Greaves Street, Oldham.

HAYCO, CHARLES, journeyman currier, formerly tobacconist, 43, Butts Road, Walsall, formerly Beck Street, Nottingham. First and final of 15s., at Official Receiver's office, Wolverhampton.

CHAMBERLAINE, WM., tobacconist, &c., 31, Cotham Hill, and 16, North View, Westbury Park, Bristol. First and final of 11d., at office of Official Receiver in Bankruptcy, 26, Baldwin Street, Bristol.

HOLLOWAY, HY. JOSEPH (trading as H. J. Holloway & Co.), china and glass dealer and clay pipe manufacturer, 13, Co-operation Road, Easton, and 45, West Street, and 14 and 15, Lamb Street, Bristol. First and final of 1s. 11½d., at 36, Nicholas Street, Bristol.

Application for Debtor's Discharge.

HARTLEY, FRANCES ANN, stationer, newsagent, and dealer in tobacco and cigars, previously wool rug manufacturer, 20, Walker Road, and 39, Cheltenham Crescent, previously 10, Montpelier

Parade, Harrogate, Yorks., in co-partnership with James William Sharp, under the style or firm of T. S. Hartley. At Courts of Justice, Clifford Street, York, July 11th, 1905, at 9.30.

Appointment of Trustee.

HÜFFER, ALBERT (described in the receiving order and trading as Albert Hüffer & Co.), tobacco leaf merchant, 12 and 13, Aldgate, London, E.C. Trustee, C. J. March 3, Church Court, Old Jewry, London, E.C. Date of order, May 17th, 1905.

Dissolution of Partnerships.

MASTERSON, ARCHIBALD DUNSTAN, and **FRANK STOKES ELLIS**, cigar merchants and wholesale and retail tobacconists, 126, New Bond Street, London, W., and 15, King's Parade, Cambridge, under the style of A. D. Master-son & Co. All debts due to and owing by the late firm will be received and paid by Archibald Dunstan Masterson.

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.

SANDE
sale tobac
Sanders, v
on busines
debts due
paid by G

In 1

RICHA
Road. Fi
secured b
assets we
trade an
failure.
1900, wit
last year.

ALBE
at 12 and
and Com
held in
amount
rank, and
observat
came to
the follo
another
August,
continue
attribute
three yea
formatio
(about 4
Stock E
closed.

WILL
applied
on beha
Thomas'
Hilton b
to £267.
tioner w
will, and
Derby.
Street, a
He attri
against l
shop. I
any div
must ha
granted
six mon

Mess

Mr. A.
other sh
facturer
received

"Dea
Mr. A. F
of this
other sh
as from

SANDERS, GEORGE, of Midland Road, Derby, wholesale tobacconist and cigar importer, and Robert Johnson Sanders, wholesale tobacconist and cigar importer, carrying on business under the style of George Sanders & Son. All debts due to and owing by the late firm will be received and paid by George Sanders.

In the Matter of—

RICHARD ALBERT HARPER, late Staple Hill Road, Fishponds, newsagent and tobacconist. The unsecured liabilities were estimated at £86 18s. 2d. and the assets were given as £2 11s. 8d., bad book debts. Bad trade and keen competition were the alleged causes of failure. Debtor is 36, and began business in October, 1900, with £50 capital. He closed the business in October last year, and is now travelling on commission.

ALBERT HUFFER, trading as a tobacco leaf merchant at 12 and 13, Aldgate, E.C., under the style of Albert Huffer and Company. A sitting for his public examination was held in April. The statement of affairs showed liabilities amounting to £11,020, of which £7,815 were expected to rank, and assets estimated at £5,232. The Official Receiver's observations and the debtor's statements showed that he came to England from Germany in January, 1897, and in the following July commenced business in partnership with another person, the debtor finding the capital, £2,000. In August, 1901, the partnership was dissolved, and the debtor continued the business alone down to January last. He attributed his failure to losses on trading during the last three years and through competition brought about by the formation of the Tobacco Trust; to bad debts, and to losses (about £1,500 since October, 1902) by speculating on the Stock Exchange for differences. The examination was closed.

WILLIAM JAMES HILTON.—Mr. R. S. Clifford applied at the Derby Bankruptcy Court, on May 31st, on behalf of William James Hilton, tobacconist, of St. Thomas's Road, Derby, for his discharge from bankruptcy. Hilton became bankrupt in 1902, his liabilities amounting to £267. He commenced business at Ripley as a confectioner with a capital of £425, left to him under his father's will, and afterwards took the Central Hotel, Market Place, Derby. Later, he was at the British Oak, in Carrington Street, and in 1900 commenced business as a tobacconist. He attributed his failure to loss through an action brought against him in the Leeds County Court, and to a fire at his shop. He had kept no proper books of account nor had any dividend been paid, and, said the Official Receiver, must have known he was insolvent in 1901. His Honour granted the discharge, to be suspended for two years and six months.

Messrs. R. I. DEXTER & SONS.

Mr. A. H. DEXTER has purchased the interest of all the other shareholders in R. I. Dexter & Sons, Ltd., cigar manufacturers, Queen's Bridge Road, Nottingham. We have received the following letters for publication:—

[COPY.]

" May 23rd, 1905.

" Dear Sir,—We have pleasure in informing you that Mr. A. H. Dexter, who for so many years has been in control of this business, has now purchased the interests of all the other shareholders, and is sole proprietor of the business as from this date.

" In order to carry out all legal requirements and effectuate the transfer the company will be wound up voluntarily, and the business will in future be carried on by Mr. A. H. Dexter under the style of ' R. I. Dexter & Sons.' All debts due to the company will therefore be now payable to him, and in future cheques should be drawn payable to ' R. I. Dexter & Sons.'

" We shall be glad if customers will kindly treat this circular as a formal notice of the assignment of the book debts of the company to Mr. A. H. Dexter, trading as ' R. I. Dexter & Sons.'

" Yours faithfully,

" R. I. DEXTER & SONS, LIMITED."

[COPY.]

" May 23rd, 1905.

" Dear Sir,—As notified in the accompanying circular, I have purchased the entire rights and interests of R. I. Dexter & Sons, Ltd., and have decided from this date to carry on the business as a private concern under the style of ' R. I. Dexter & Sons.'

" In taking over the business I am retaining the highly trained and organised staff, and am fortunate in having secured the services of my brothers, Messrs. Fred and Frank Dexter, who, with other representatives of the late company, will continue to represent the firm on the road.

" I trust that my old friends, many of whom I have known since the commencement of my business career, now over 25 years ago, as well as those of more recent date, will continue to extend to me that support and confidence which it will be my constant aim to merit, and that the personal friendship and mutual regard which has so long existed between the old firm and its customers will increase and strengthen now that the business is once more reverting to private ownership.

" I take this opportunity of thanking all my numerous friends for their patronage in the past and in anticipation for their future support, assuring them that all inquiries and letters will have the personal attention of—Yours very sincerely,
"A. H. DEXTER."

Ariston Cigarettes.

Messrs. Muratti Sons & Co. Limited are making a special effort to push still further their well-known " Aristons." These cigarettes are of very fine quality and their large sales have proved their popularity among smokers who prefer Turkish tobacco. Some time ago we had occasion to notice " Ariston de Luxe," a specially choice Turkish cigarette, put in very handsome enamelled tins of 50, and the firm have asked us to sample them again and express an opinion. We can confidently say that there is no better brand on the market; in fact, the cigarettes are as near perfection as possible. They are delightfully mild and fragrant, and no more agreeable present to a cigarette smoker can be imagined. They are naturally expensive, but not more so than their unique quality justifies. Dealers who have a good connection should write for samples, for they will assuredly give customers satisfaction.

AN OLD SNUFF-BOX.—A Caledonian club near Dunedin has a bequest in the shape of a silver-mounted snuff-box made of wood of the famous Crookston yew. This tree was adjacent to the ruined Crookston Castle in Renfrewshire. Under its shade, Queen Mary of Scots and Earl Darnley became betrothed. About a century ago the yew began to decay, and was pounced on by relic hunters. Out of a branch thus annexed the box in question was made. In 1817, the proprietor, Sir John Maxwell, to stop this raiding, had the dead stump grubbed up and placed under lock and key.

THE United Kingdom Cigar Manufacturers' Federation.



THE sixth Annual General Meeting of this Federation was held at the Victoria Station Hotel, Nottingham, on Monday, May 15th, 1905, at 4 p.m., when the following members were present:—Mr. R. Wolf, of Bradford (President); Mr. A. H. Dexter (R. I. Dexter & Sons, Ltd.), Nottingham (Vice-President); and Messrs. Frank Johnson, Leicester; W. Sykes, Leicester; Thomas Allen (Catlow & Allen), Leicester; B. J. Robinson, Manchester; J. Kennedy (S. Pullinger, Ltd.), H. C. Pledger (Robinson & Barnsdale Ltd.), P. L. Lambert (T. Riley & Son, Ltd.), R. W. Coppock (W. B. Coppock and Son), T. W. Hatton (Hatton & Sons), W. H. Fletcher (Fletcher Bros.), all of Nottingham. In attendance Mr. J. N. Derbyshire, of Nottingham, Secretary.

A message was received from Mr. C. A. Goodman (Goodman & Harris), Leicester, regretting his inability to be present, and letters of apology were also read from the following:—G. J. Freeman and P. Teofani, London; J. Rowbottom, Manchester; Hudden & Co. Ltd. Bristol; H. C. Webster, Leeds; W. C. Wilson & Co., Sheffield; E. Reeve (J. Reeve & Sons), Layton & Kirkland, and Smart & Fuller, all of Leicester.

The sixth annual report and cash account was unanimously received and approved, and the election of officers for the ensuing year resulted as follows:—President, Mr. C. A. Goodman (Goodman & Harris), Leicester; Vice-Presidents, Mr. R. Wolf, Bradford, and Mr. A. H. Dexter, Nottingham; Treasurer, Mr. T. J. Fletcher (Fletcher Bros.), Nottingham; Committee—Messrs. E. Reeve, G. H. Hatton, J. Hale, J. Kennedy, W. Sykes, M. Hirst, W. H. Fletcher, P. L. Lambert; Auditor, Mr. P. L. Lambert. Messrs. G. J. Freeman and E. P. Burton, President and Vice-President of the London Association, were also appointed honorary members of this Federation.

The following resolutions, to be forwarded to the Chancellor of the Exchequer, were unanimously passed:—(a) That facilities be granted to export on drawback cigars for ships' stores of a minimum weight of two pounds direct from a licensed factory. (b) That the Board of Inland Revenue be requested to waive the obligation for another bond for exportation per parcels post in those cases where an export bond is already in force. (c) That the *ad valorem* stamp duty on debentures be abolished. (d) That all samples taken for drawback purposes be paid for.

The question of the Bill for the amendment of the Trade Mark Law now before Parliament, which has been referred to a Select Committee, was discussed, and the Secretary was instructed to write Messrs. Evans-Jackson & Co., of London, setting out our views as to the detrimental effect of the present working and practice of the Trade Mark Law.

A vote of thanks to the president and Executive for their services during the past year concluded the meeting.

In the evening a dinner was held, when the following were present:—Mr. R. Wolf, Bradford; Mr. A. E. Tanner, Burton-on-Trent; Mr. A. P. Mignot, Liverpool; Messrs. B. J. Robinson, Manchester; F. Johnson, T. Allen, W. Sykes, Harris, jun., Leicester; C. Tyler, W. H. Fletcher, Wm. Fletcher, jun., T. Fletcher, jun., H. C. Pledger, Ernest Alton, T. W. Hatton, J. Kennedy, T. Riley, sen., P. L. Lambert, R. W. Coppock, E. Coppock, W. T. Jones, C. M. Schroder, J. N. Derbyshire, all of Nottingham; M. Hirst, Leeds.

Mr. A. P. Mignot, in proposing "The Federation," said: I thank the President for kindly inviting me to be his guest this evening, and I take it as an honour to be so invited,

and a pleasure to see so many friends and old familiar faces at this festive table. The last time I had this pleasure, if I remember rightly, was in the year 1900, and not so very long after the formation of your Association. On that occasion, if my memory serves me well, I touched upon the advantages of such an Association, as union meant strength, and what could be done if all the manufacturers were united as they should be to obtain any particular redress in respect of any particular grievances from whatsoever quarter these may arise. The principal question I then brought to your notice was that of the drawback, and since then just see what has been effected. Naturally it is no use my enlarging upon that subject, because you are all very familiar with what has been accomplished through work, nay through hard work, as you all know; and in particular have you to be thankful for these advantages to my friends Mr. Freeman and Mr. Dexter, who must have spent many long hours in working out the details of all the experiments and analyses which they made, and for the long and dreary hours which they had to spend during the Departmental Inquiry.

Another great advantage gained through your worthy colleague, Mr. Freeman, is the way he carried through the sending out of sample boxes unbroken from the factory. This, indeed, is of very great advantage, and must greatly help you in cultivating an export trade, of which our country is sorely in need, in so far as regards the cigar trade. True, so much has been gained, yet I humbly suggest that still more should be worked for, viz., a greater drawback, not on stalks and offal that are delivered back to the Government, but on cigars that are exported, whereas though the duties on the raw leaf and imported cigars may be right, yet in my opinion the duty on raw leaf and the drawback for exported cigars is not yet rightly adjusted, and even if the Government would lose a little on this drawback, yet on the greater quantity of tobacco that would be worked up into cigars the Government would be the gainer. I give this matter, gentlemen, into your serious consideration. I congratulate Mr. Wolf on his successful year of office, and hope your new President, Mr. Goodman, will see as many advantages accrue to the trade during his year of office. And now, gentlemen, I wish the Federation success. (Applause.)

Mr. A. E. Tanner then addressed the gathering, and said—Mr. Chairman and Gentlemen,—Following Mr. Mignot, it is a case of age before honesty. The point raised by him bears on the question of cheap labour, and although it is a serious factor to contend with when competing with Continental cigars in neutral markets, it hardly comes within the scope of a Chancellor of the Exchequer as yet. I have been struck with one characteristic in this Federation. In all the leading questions that have influenced the tobacco trade for the last six years, this Association has taken a leading part. I consider that highly creditable.

The drawback question has, I trust, been settled to your satisfaction. Your representatives, Messrs. Dexter and Freeman, so ably presented their case with the co-operation of their fellow-members, that most of the statements have been carried out *en bloc*. Neither time, trouble, nor expense has been spared by them. There is not a manufacturer in the tobacco trade to-day but what has gained through their efforts, and I venture to hope that their work will meet with due acknowledgment from their fellow-members. Another point is that since the Federation has been formed, it has always been vigorous—an Association of men. There has been no decline of interest and no

CHANGE OF ADDRESS.

The Offices of the . . .

“CIGARETTE WORLD”

have been Removed from

2, ELLISON ROAD, BARNES, to . . .

**32, THE BROADWAY,
WIMBLEDON, S.W.,**

to which Address all communications should in future
be sent.

Blocks should be sent direct to

Messrs. CHORLEY & PICKERSGILL, LTD.,

The Electric Press, LEEDS.

"stoning of the prophets." You have put and kept your shoulder to the wheel, and shown a true spirit of co-operation. I hope the time is coming when the tobacco duty will be reduced and cigar consumption increased. It is urgently needed. The more the public smoke the less they drink. One other feature about this Association is its representative character. One of the first things that the Government officers want to know is, who are these men? Do they represent the cigar interests of the United Kingdom or not? They find that this Federation does represent the cigar interests of the United Kingdom, and consequently this consideration carries weight. Officials have great sympathy with the tobacco trade, especially those at the head of affairs. I congratulate you heartily on the success that has attended your efforts, and hope that the Federation will increase in strength. (Applause.)

Mr. Wolf, in replying on behalf of the Federation, said: Mr. Mignot, Mr. Tanner, and Gentlemen,—We have passed through a trying time in the cigar trade, but I venture to hope that trade will soon be brighter. The Chancellor of the Exchequer has met us with fairness and consideration, and we owe a debt of gratitude to Mr. Dexter and Mr. Freeman for the active part they have taken in obtaining improved conditions on the rebate. For the last five years they have worked very hard with this end in view. They have throughout their labours enjoyed the confidence and goodwill of their colleagues, who to-day are very proud of the work they have accomplished. The extra duty on strips, in my opinion, comes entirely out of the pocket of the unfortunate manufacturer, and I earnestly hope that in future unmanufactured tobacco will be left severely alone. To my knowledge the extra tax on cigars has had the effect of reducing the importation of the lowest type of cigars, and another shilling would be of much use in helping a trade which suffers more than any other from foreign competition. In conclusion, I wish to offer my appreciation to Mr. Derbyshire for the able and willing manner in which he has performed his duties, and to my Committee for their never-failing loyalty and support.

Mr. B. J. Robinson proposed the "President and Executive," and Mr. R. W. Coppock briefly responded on behalf of the two Vice-Presidents, who were unable to be present.

Mr. Ernest Alton proposed "The Visitors," and Mr. A. P. Mignot responded in a few suitable words.

The musical part of the evening was supplied by the Haydn Quartette and Mr. H. H. Loseby.

More about Meerschaum.

THERE are pipes and pipes, from the black short-stemmed dudedeen of the Irish labourer to the elaborated and fantastically decorated Turkish pipe of the traveller in foreign lands, but the pipe made of fine meerschaum, handsomely carved and properly polished, is the most valuable pipe of all.

Meerschaum is the German name applied to a certain mineral in consequence of its lightness, softness, and white colour, which suggests a resemblance to sea foam. The French call it *écume de mer*, which means essentially the same, and by Glocker, the German mineralogist, it was termed "Sepiolite," because it resembles the so-called bone of the sepia or cuttlefish.

Most of our meerschaum comes from Asia Minor, especially from the plains of Eski-shehr, where it is found in nodular masses of variable size and irregular shape distributed through alluvial deposits of the plain which are systematically worked for its extraction by means of pits and galleries. It is associated with magnesite or carbonate of magnesium, and has probably been derived from the neighbouring mountains, where a similar carbonate is found.

Meerschaum is found also, though less abundantly, in Greece and in some of the Grecian islands at Hrubschitz, in Moravia, and in Morocco, where it is used, when soft and fresh, as a substitute for soap.

A coarse variety is found at Vallecas, near Madrid, and is employed as building stone. By far the greater quantity is made into tobacco pipes and cigar holders. First the nodular masses are roughly scraped in order to remove the red earthy matrix, dried, and scraped again. These roughly-shaped pieces are sent from the East, principally to Vienna and to various cities in Germany, and thence distributed to all parts of the world.

Arriving at the workshop, they are soaked in water to make them soft and keep down the dust when they are cut and shaped. A piece is turned into the shape of a pipe or cigar holder, bored and carved in outline. If it grows dry under the workman's hands it is dipped in water, and when the rude carving is finished the pipe is thoroughly dried.

Care is taken that all moisture is evaporated, for when they were subjected to the next process, namely, submerged in a bath of hot spermaceti, the pressure of a single drop of water would crack them. Previous to putting them in the hot bath the bowl and draught hole are securely plugged to prevent the spermaceti from touching the inside. Should it do so the pores of the meerschaum would close, consequently the nicotine of the tobacco would not percolate from within and the pipe would never "colour."

The boiling in spermaceti is done to give a degree of resistance to the fine carving tools and so it will not "flake off." The carver again takes it in hand, and with his case of tools before him, which resembles in some respect those used by dentists, carves the finer details of the grotesque faces, tracing the delicate combinations of vines and leaves, or bringing the shapes of animals, huntsmen, or comical figures to a final degree of perfection.

The more artistic his skill and taste the more beautiful the evolution of his work. The whole is now rubbed with glass paper, and polished with Dutch rushes. Then, the plugs not having been removed, the whole is set in warm wax. Here care is required to keep this wax at the proper temperature, for should it grow too hot it would render the exterior of the pipe so hard as to prevent the nicotine from forcing its way to the surface, and consequently no colour.

The bath of warm wax is applied to render the exterior firm in texture and impervious to dampness, and is to the pipe what the enamel is to the teeth. From the wax the pipes are taken to the polishers, when they are again rubbed down with bone ash and chalk. The plugs are removed and the mouth-pieces are screwed on.

On expensive pipes from \$5 to \$50, these are of amber, but for less expensive ones imitation amber or horn is used. Cases are then made for them. Skill is required in this department, for the pressure of the case must be equal on all parts of the pipe or holder, especially when they are elaborately carved. These cases are fitted, or rather moulded, to the shape of the pipe out of some soft material, and covered with silk or satin plush, and in these attractive receptacles the whole is ready for the market.

The story of the first meerschaum pipe runs as follows:—There lived in Pesh, the capital of Hungary, in 1723, Karlo Kowatee, a shoemaker, whose ingenuity in cutting and carving on wood brought him into contact with Count Andrassy, with whom he became a great favourite. The Count brought with him a piece of whitish clay, which had been presented to him as a curiosity on account of its extraordinary light specific gravity.

It struck the shoemaker that being porous it would be well adapted for pipes, as it would absorb the nicotine. The experiment was tried, and Karlo cut a pipe for the Count and one for himself. He noticed that the wax from his hands gave the pipes a beautiful polish and also that they smoked more sweetly.

The natural scarcity of this new clay and the great cost of importation in those days of limited facilities for transportation, rendered its use exclusively confined to the richest noblemen of Europe up to 1830, when it became a more general article of trade. The first meerschaum pipe made by Karlo Kowatee has been preserved, and is now in the museum at Pesh.

We a
which
cigar
and I
the w
confe
the p
of co
class
citize
necti
we st
the
nist's
from
to th
The
years
which
expo

Year.
1900
1901
1902
1903
1904
It
over
by in
vigils
for a
for b
high
expor
and
requi
the r
mont

This
but i
ducer
To
Hava
annu
"Her
and a
of five
associ
exten
in the
ventu
capita
holder
not of
prior
but v
incom
On th
their
benef

HAVANA CIGARS.

We are afraid that the shareholders in the two companies which have the greatest claim on the consideration of the cigar smoker—Henry Clay and Bock and the Havana Cigar and Tobacco Factories—will be none too well pleased with the working results announced on May 25th, for it must be confessed that they leave a good deal to be desired from the point of view of the "Ordinary" proprietor. It will, of course, be readily understood that in a business of this class a great deal depends on the sum which the ordinary citizen can afford to spend on luxuries, and in this connection we do not think we are far from the mark when we suggest that in the United States, as well as at home, the "pocket money" which finds its way into the tobacconist's shop has been a diminishing quantity of late. Apart from this, the "Henry Clay" Board observes that "owing to the high price which ruled last year for leaf tobacco, the Company's profits have been considerably reduced." The appended comparison, extending over a period of five years, brings out in a very clear light the fluctuations to which investors in undertakings of this description are exposed:—

HENRY CLAY AND BOCK.

Year.	Profit.	Ord. div.	Reserve.	Carried forward.
	£	%	£	£
1900	49,381	7	6,500	2,730
1901	54,709	10	6,500	4,290
1902	56,971	6	nil	11,242
1903	41,085	nil	nil	27,769
1904	29,506	nil	10,000	17,595

It is frequently a legitimate occupation to call directors over the coals, but when waning profits have been caused by influences that cannot possibly be foreseen by the most vigilant of administrators, it is obviously a case for sympathy for a Board which is working under difficulties, and not for blame. Five years ago it was complained that "the high price of the raw material . . . the fact that the export of cigars was considerably lower in average value, and the expense of certain alterations to the factories required by the American authorities, materially reduced the rate of profit." The Board in its report for the twelve months to the 31st December, 1899, recorded that:—

"An American company, under the impression, apparently, that it would be an easy thing to secure the entire crop and control the market, threw their emissaries into the island of Cuba to buy up everything in the shape of tobacco, without regard to commercial values. The natural effect of this proceeding was to run up prices to an exorbitant figure, and materially to diminish the profits of manufacture."

This development may have been good for the cigar smoker, but it cannot possibly have been good for the cigar producer.

Towards the close of 1898 came the prospectus of the Havana Cigar and Tobacco Factories, Limited, whose annual report came to hand at the same time as that of "Henry Clay." This undertaking was formed to purchase and amalgamate the cigar, cigarette, and tobacco businesses of five different firms, "and carrying on the same in close association" with Clay and Bock. The intimate relations extending between the two concerns is sufficiently outlined in the following extract from the prospectus of the younger venture:—"Only the debenture and preference share capital . . . will be issued to the public. . . . The holders of the debentures and preference shares will obtain not only the security of the amalgamated businesses, which prior to the recent disturbances have shown good returns, but will have the undertaking of Henry Clay for a net income sufficient to secure their interest and dividends." On the other hand, Clay and Bocks will "not only have their position in the trade strengthened," but also would benefit to the extent of two-thirds of the combined profits

of the enterprise. Although from the standpoint of the ordinary investor and speculator the record of the Havana Cigar Company may not be particularly exciting, we need not apologise for reproducing the salient figures from the reports that have come to hand since the formation of the venture:—

HAVANA CIGAR COMPANY.

Year.	Profit.	Ord. div.	"Clay" payment.	Carried forward.
	£	%	£	£
1899	*50,340	I	nil	139
1900	45,941	I½	nil	2,974
1901	42,634	I½	nil	663
1902	29,932	nil	†8,939	nil
1903	44,945	nil	nil	604
1904	44,533	nil	nil	4,042

* From 30th September, 1893, to 31st December, 1899. † Repaid in 1903.

It is necessary to explain that the accounts of the Henry Clay Company for 1902 included the charge of £8,939 (as shown above) "to provide amount payable under contract" with the Havana Factories to make up deficiency in their preference share dividend. The advance, as we have shown, has now been repaid. For a good many reasons the cigar industry of late has been subjected to adverse influences, which, of course, cannot be controlled from without. Factors such as the high price of raw materials, and the possibly extravagant demands of the United States Government in regard to the working conditions in the factories, must be submitted to with as much grace as possible, and the manner in which the management of the Henry Clay Company has been conducted in the past should, we imagine, convince the shareholders that their interests have not been neglected, but have simply been disturbed by a combination of circumstances which certainly could not have been foreseen two or three years ago—still less prevented. It is to be hoped that a revival of prosperity both in this country and on the Continent will soon be reflected by a marked demand for "Henry Clays," a demand which will lend added fragrance to the shareholder's after-dinner cigar.—*Financial Times*.

EGYPTIAN CIGARETTES.

AN interesting bird's-eye view of the foreign trade of Egypt in tobacco and its manufactures is given in a report which the American Department of Commerce and Labour has just received from the Customs Department of the Egyptian Government. The figures presented are those for the calendar year 1904, which cover the imports of leaf tobacco and the exports of cigarettes, the latter constituting the only important shipment of tobacco manufactures.

Probably the most interesting feature of this exhibit is the insight it affords into the origin of the tobacco which goes to make up the far-famed "Egyptian" cigarette, which is annually distributed in considerable quantities to more than a score of the leading countries of the world. The United States receives but little more than 1 per cent. of the total quantity of these goods shipped from Egyptian ports, but Germany, Great Britain, the British Possessions in the Orient, Austria-Hungary, China, Sweden and Norway, Belgium, France, Switzerland, &c., import these goods in large quantities, Germany alone purchasing them to the value of more than £25,000 per annum. The Egyptians and the inhabitants of the foreign colonies in the leading Egyptian cities are enormous consumers of tobacco, especially in the form of cigarettes, a fact that accounts for the wide margin between the total imports of leaf tobacco and the exports of cigars.

A glance at the figures presented in this report shows that by far the greater part of Egypt's supply of leaf tobacco comes from Turkey and Greece, which together furnish more than 14,000,000 pounds out of the total of less than 16,000,000 pounds of imported leaf. The following table

gives the imports of leaf tobacco into Egypt for the calendar year 1904 by countries of origin, the quantities being stated in kilograms (kilogram equals 2.2 pounds) and the values in Egyptian pounds (pound equals £1 os. 9d.) :-

	Kilograms.	Value.
Great Britain	15,621	1,642
British Oriental Possessions	1,191	118
United States	4,555	450
Austria-Hungary	357,288	37,511
Bulgaria	300,115	30,011
China and Far East	159,850	15,985
Greece	2,896,053	173,765
Italy	1,947	195
Roumania	7,249	724
Russia	3,065	306
Turkey	3,513,460	368,913
Total	7,260,334	629,626

From Turkey, Persia, and China, Egypt imports leaf tobacco in rolls similar to our well-known farmers' twist. In 1904 about 1,000,000 pounds of this rolled tobacco, valued at about £24,000, were imported. It was mostly used for pipe smoking, but undoubtedly a considerable quantity was employed by smokers in making their own cigarettes.

The imports of cigars into Egypt are not large, and their consumption is chiefly confined to the foreign residents. In 1904 the quantity imported was about 140,000 pounds, valued at about £14,000, from which it will be seen that they were of low grade. The British Possessions in the Mediterranean furnished about one-third the supply, Switzerland another third, Italy about one-sixth, while the remainder came from Germany, Belgium, Holland, and the British Possessions in the Far East. The United States supplied about 5,000 pounds, valued at £500.

The exports of cigarettes from Egypt in the calendar year 1904 amounted to about 1,364,000 pounds, valued at about £500,000, or nearly four times as much per pound as the cigars imported into Egypt from all parts of the world. Germany is the largest single customer, and in 1904 took almost exactly half the output. Great Britain absorbed about one-sixth the Egyptian exports, and the British possessions in the Far East took about one-eighth. The total exports of cigarettes from Egypt in 1904 are given in the following table, the quantities and values being expressed as indicated :-

	Kilograms.	Egypt'n.
Great Britain	99,485	79,748
British Mediterranean Possessions	2,386	1,909
British Oriental Possessions	72,117	57,693
Germany	309,041	247,236
United States	8,335	6,667
Austria-Hungary	47,623	38,101
Belgium	11,476	9,182
China and the Far East	22,778	18,221
Denmark	426	339
Spain	626	500
France	10,707	8,567
French Mediterranean Possessions	287	230
Greece	176	142
Holland	4,847	3,877
Italy	4,795	3,839
Persia	420	337
Portugal	182	145
Russia	86	69
Sweden and Norway	13,428	10,743
Switzerland	8,611	6,801
Other countries	2,644	798
Total	620,476	£494,964

About one-half the exports of Egyptian cigarettes are shipped from Port Said, and the remainder from Alexandria and Suez.

ROYAL SMOKERS.

If James I. mortally hated tobacco, and Napoleon Bonaparte could endure it only in the form of snuff, on the other hand many Royal personages have been devoted servants to My Lady Nicotine. The insulting "counterblast" was more than avenged when posterity sent James II. packing, and the tobacco duties were actually devoted to the payment of the expenses of the revolution of 1688, which placed Dutch William on the Throne of England.

Louis XIV. disliked tobacco, but his daughters were not above indulging in a pipe. Miss Pardoe says that when the Princesses grew tired of the etiquette of the Court, they were accustomed to celebrate a kind of orgie in their own apartments after supper; and on one occasion, when the Dauphin, hearing a noise in their quarter of the palace, entered to ascertain the cause, he found his sisters smoking and drinking brandy, and found they had borrowed their pipes from the officers of the Swiss Guard.

Perhaps the late Empress of Austria was the only Royal or Imperial lady of the present age who indulged in tobacco. Her liking for cigarettes was well known.

The menkind of the Royal House of England are devoted adherents to tobacco. The King is a great smoker, chiefly of cigars, though he is not a slave to the goddess Nicotina to anything like the same extent as his son George, the Prince of Wales. The Prince is an inveterate cigarette smoker. He once confessed to the Czar of Russia :- "A short time ago I had an idea that cigarettes were bad for me, so I determined to limit myself to five a day. The first day I managed to exist on the number I had determined upon. The second day I smoked all five before lunch, and I felt very miserable for the rest of the day. The third day I smoked the five judiciously, but felt a great 'wanting.' The fourth day I could stand it no longer, and smoked forty cigarettes to make up for my abstinence."

The late Duke of Edinburgh was a heavy smoker. Once on being asked by a fair lady for his opinion on smoking, he wittily replied, "Madam, there are two things I will never give up—my honour and my tobacco pouch."

The German Emperor confessed recently that of all habits smoking had the greatest hold over him. "When I am not asleep I am smoking, and when I am asleep I often dream of the 'subtle' poison," he said. The Sultan of Turkey is in the habit, whenever he chances on a particularly good output of cigarettes, to send a large number to his friend the Kaiser.

George I., at Hanover, had his smoking-room, and a select evening assemblage of smokers—and also in London—smoked each night and moistened his royal throat with beer.

Friedrich Wilhelm I. had a smoking-room in each of his palaces, and Carlyle has left a picturesque description of the royal tabagie.

The late lamented King Humbert of Italy was encouraged in his smoking by his wife. That gracious lady once said to the Prince of Wales :- "I can overlook many faults in a man and make many allowances for shortcomings. One fault, however, I cannot overlook—his not smoking. When the King is annoyed, I give him his pipe; when he is good-tempered, I give him a cigarette; when I want him to do anything particular for me, I give him a cigar. With a pipe I can console him, with a cigarette I can delight him, but with a cigar I can lead him anyhow and anywhere." From "Pipes and Tobacco," by J. W. Cundall.

TOBACCO, THE CHARM OF LIFE.—"Man exists by bread; he lives with tobacco. Bread represents necessity; tobacco enjoyment. Bread is the staff; tobacco the charm of life. The one toil, the other relaxation; the former the straight line, the latter the curve of beauty—the wave of grace, the ellipse, the circle."—Dr. Carrick Murray.

The
P
A
the importa
importers fr
The custome
what appear
question for
of such strip
to paying a
peting with
duty. All f
have in cor
1904, the da
"The follo
from June 1
London, and
the last five
June 1st,
June 1st,
June 1st,
June 1st,
June 1st,
and these la
tracted for b
or have bee
export, in v
not apply."
The mem
"At first,
was announ
think that
the duty on
3d. for strip
respect to s
leaf has, ho
important l
certain stro
in a memor
is consequ
of the trade
facturers if
firms are o
merchants;
desirous of
having beer
of years."
Having o
classes of to
of the Exch
strips at 3s
to 3s. 1d., a
In reply t
ment of th
Section of
following a
"The br
in paragra
exclusively
half the er

The Differential Duties on Tobacco.

PROTEST OF THE LIVERPOOL CHAMBER OF COMMERCE.



At the beginning of March last the Liverpool Chamber of Commerce addressed a memorial to the Chancellor of the Exchequer, complaining that the "additional duty of 3d. per lb. on stripped tobacco over leaf tobacco has proved to be prohibitive of the importation of strips, as such extra duty debars importers from proceeding with the strip business. The customers of importers, viz., manufacturers, say, what appears to be obvious, that 'it is out of the question for them to buy strips at the relative cost of such strips as compared with leaf tobacco with a view to paying a duty of 3s. 3d. per lb. on the same, and competing with other manufacturers using leaf at 3s. per lb. duty.' All fresh operations for the importation of strips, have, in consequence, been suspended since April 19th, 1904, the date of the Budget announcement.

The following is a statement of the imports of strips from June 1st, to following February 1st, into Liverpool, London, and Glasgow, the three chief ports of entry, for the last five years:—

June 1st, 1900, to February 1st, 1901,	51,386 casks.
June 1st, 1901, to February 1st, 1902,	40,851 casks.
June 1st, 1902, to February 1st, 1903,	75,738 casks.
June 1st, 1903, to February 1st, 1904,	32,897 casks.
June 1st, 1904, to February 1st, 1905,	10,503 casks.

and these last 10,503 casks were either in transit or contracted for before the extra duty of 3d. per lb. was imposed, or have been imported for manufacture in bond or for export, in which latter cases the duty referred to does not apply."

The memorial proceeds:—

"At first, when the extra duty of 3d. per lb. on strips was announced, importers and merchants were inclined to think that their business could in future be done in leaf, the duty on which is at present 3s. per lb. as against 3s. 3d. for strips, and this opinion has proved correct with respect to some branches of the manufacturing industry; leaf has, however, in practice proved unsuitable for some important branches of the manufacturing business, for certain strong technical reasons too complex for explanation in a memorial, and the extra duty of 3d. per lb. on strips is consequently unfair to those engaged in such branches of the trade, who will be driven out of business as manufacturers if such duty remains in force. Many of these firms are old established, and of first class repute, and merchants are loth to lose such customers, and are also desirous of continuing to some extent to import strips, having been engaged in that business for a great number of years."

Having complained of the high rates of duty upon both classes of tobacco, the memorialists request the Chancellor of the Exchequer to equalise the rate of duty on leaf and strips at 3s. per lb., or to reduce the duty on all strips to 3s. 1d., as against leaf at 3s.

In reply to the Chancellor of the Exchequer's acknowledgment of the memorial, a report by the Tobacco Trade Section of the Chamber was sent to him, containing the following argument:—

"The branches of the manufacturing trade referred to in paragraph 4 of the memorial are those engaged almost exclusively in making the 3d. per ounce article, and over half the entire output of the manufacturing trade is in

these goods. To prosecute this part of the business with success, it is necessary to work as closely as possible to the moisture limit of 32 per cent., and in practice—in spinning 'thin twist' and in cutting 'cheap shag,' for instance—leaf of the same given initial moisture as imported strips has to be 'liquored' in the factory—say, 3 per cent. (1½d. per lb.) less than strips in order that no part of the product shall contravene the law by exceeding 32 per cent. The cause of this is that the operation of manufacturing 'high moisture' tobaccos from strips differs materially from the method of making them from leaf. In the former case, after ascertaining the initial moisture in the imported strips, the water for manufacturing purposes can be added at one operation, with an approximation to uniformity in result. But in working with leaf the tobacco has to be first moistened for stemming purposes, and after the leaf is stemmed the manufacturer has a pile of strips and a pile of stems, the moisture in each of which is very irregular; some of the stems, being of a porous nature, have absorbed, and others, being hard, have more or less rejected the moisture, so that the manufacturer cannot tell how much water to add to this pile of strips in manufacturing, in order that none of the product shall exceed 32 per cent. The big manufacturer, by large operations and scientific appliances, may to a greater or lesser degree overcome this irregularity of moisture in strips made here from leaf, and so save part of the 1½d. per lb.; but not so the smaller manufacturer, who will consequently be at a great, and in many cases, fatal disadvantage. The differential rate in favour of leaf also tells against the manufacturer whose main trade is in 3d. per ounce articles, in another way, for the higher priced smoking tobaccos and cigarette goods on which his competitors make considerable profits, are not affected by the foregoing moisture considerations, as they are turned out much drier, and can consequently quite well be manufactured from whole leaf at a duty of 3s. per lb.; whilst the smaller manufacturer of 3d. per ounce tobaccos, owing to the moisture difficulty in working leaf, is forced to use imported strips, and if compelled to pay 3d. per lb. extra duty on them, will have to abandon the field to those competitors who can work leaf on the larger and more scientific basis previously referred to, or who are in a relatively stronger position from having a fancy trade."

Notice has been given by Mr. Charles McArthur, M.P., of the following amendment to the Finance Bill:—"On and after the first day of July, nineteen hundred and five, three-halfpence shall be substituted for threepence as the increase in the duty on stripped tobacco under section two, sub-section one, of the Finance Act, 1904."

A HARD THRUST.

Mrs. Gunner: "This household paper says that moths can be killed with cigar smoke. Don't you think it cruel?"

Mr. Gunner: "I should say so, if it was the smoke from the cigars you buy for me."

CONDEMNED.

Stinjay: "Did you try that cigar I gave you yesterday?"

Markley: "Yes."

Stinjay: "Well, what's the verdict?"

Markley: "Guilty!"

TOBACCO GROWING IN IRELAND.

A QUESTION of considerable interest and importance, and one, moreover, which is happily free from any controversial tinge, is suggested by the Report published in the *Journal of the Department of Agriculture for Ireland* relative to the experimental culture and curing of tobacco as carried out during last year in the county of Meath. For some years past trials of this kind have been made in an informal way, and to a very limited extent; but the amount grown in any one instance has been extremely small, and the treatment of the crop has been haphazard in character, so that the results attained have not been sufficiently authoritative to justify anything in the nature of comprehensive action. In order to put the matter to a practical and decisive test, an Advisory Committee of the Irish Agricultural Council recommended that an experiment should be undertaken on a commercial scale over an area of not less than twenty acres, and this has now been accomplished in a very thorough manner as an economic problem studied in the true spirit of scientific inquiry. Four varieties of soil were used for planting and three different kinds of seed, and in addition to the three species of seed beds usually resorted to in America, another method was tried in the hope that it might be found specially suitable to the case of Ireland, an expectation which, however, was not quite realised. The services of a distinguished expert from Kentucky were secured to superintend the curing of the crop, and all the processes and tabulated results are minutely set out in the report. Without going into details it may be said at once that the crop is evidently a difficult one to grow and handle, and is on that account not likely to recommend itself to the temperament of the Irish peasant, who has practically given up growing flax because it is too troublesome. But apart from this psychological obstacle, which is nevertheless a very real one, there appears no reason to doubt that tobacco could be profitably produced in Ireland. Making special allowance for the necessary inexperience of the workmen employed, it was thought better to limit the number of plants per acre to much below the natural maximum. Notwithstanding this, the average yield per acre amounted to 440 lbs., and the net profit to £11 16s. 8d. But much larger results might be looked for. "With the experience gained this year," says the report, "a crop of tobacco grown on suitable land should reach 1,000 lbs. per statute acre," and this would represent the very substantial profit return of £25 an acre. It is pointed out that tobacco-growing offers a very solid inducement to the Irish farmer; that in a most convenient way "it fits into the routine of farm work" between the ordinary agricultural seasons, and that the employment which it would provide ought to supply a powerful factor in stemming the tide of emigration. All this is quite true and entirely satisfactory, but strangely enough, though perhaps characteristically since the matter is Irish, there remains a political difficulty to be overcome. Tobacco-growing is a forbidden industry. The present experiment was only made possible by official permission, and the favourable balance shown on the profit and loss account was mainly accounted for by a special refund by the Board of Inland Revenue of one-third of the duty. It is not at all certain that this encouragement would be extended if ever the stage of organised cultivation succeeded to that of experiment. When Mr. Ritchie was at the Exchequer his answer to a question on the subject went no further than the expression of a vague "interest," presumably sympathetic, and his successor may be no more favourably inclined. The legislative history of the embargo upon home-grown tobacco furnishes a curious chapter of Imperial altruism and fiscal pedantry. Under the Commonwealth the native weed was duty free, but an Act of Charles II. imposed prohibitive penalties in order that "the Colonies and Plantations of this Kingdom in America be defended protected maintained and kept up." This

plea lost its cogency after the Declaration of Independence, and in 1779 the growth of tobacco was expressly legalised in Ireland, though the privilege was withdrawn in 1831. It is worthy of note that in the previous year Mr. Goulburn, as Chancellor of the Exchequer, proposed a differential duty in favour of Irish tobacco, and Lord Althorpe voted against the disabling Act because he regarded it as prejudicial to the prosperity of Ireland. History repeats itself, and after three-quarters of a century the question of Irish tobacco may once more figure as a problem in practical politics.—*Morning Post*.

Kapp & Peterson, Ltd.

AN INCREASE OF DIVIDEND.

LAST month an Ordinary General Meeting of Kapp and Peterson, Limited, was held in the new premises, 113, St. Stephen's Green, West. Mr. Michael K. Roche, J.P., presided. The other directors present were Messrs. R. A. Milner and Charles Peterson.

The Chairman said:—"Your board, as they mentioned at the last meeting, had under consideration the advisability of altering the annual stock-taking from 14th July to 14th January, and after careful consideration they decided on making the change, and now put before you a half year's report ending January 14th, and we propose to pay the half year's dividend. Our intention is to hold the annual meeting this time each year. Though our policy has always been to deal with your property in a conservative manner, we feel we are perfectly justified in recommending an increase of dividend to 7 per cent., and we propose to deal with our profits, £2,672 18s. 10d., with £928 18s. 9d. carried from the last account, as follows:—Dividend for the half year ended 14th January, 1905, on £16,216 Preference Shares at the rate of 6 per cent. per annum, £486 9s. 8d.; dividend for the half year ended 14th January, 1905, on £16,556 Ordinary Shares at the rate of 7 per cent. per annum, £579 9s. 2d.; to write off patents and goodwill account, £562; to write off trade utensils and machinery, £157 17s.; to provide for discounts and commission on accounts due, £200; to add to doubtful debts fund, £600; to carry over to next account, £1,016 1s. 4d.—£3,601 17s. 2d. We propose to pay an *ad interim* dividend in future. Since the last meeting we have fully completed all our alterations to these premises. As you can see for yourself, Mr. Peterson and his staff have found the advantages of these offices to the company. They have proved up to all that was anticipated. We have found both our home and export trade show improvements, and we are sanguine of very satisfactory results likely to accrue from the pushing of our manufacture both in America and Canada. We have nothing more to add beyond stating that your company continues in every way to prosper, and your board have no hesitation in saying that the outlook is at the present moment brighter than ever. I beg to move the adoption of the report and statement of accounts, and that a dividend be declared on the Ordinary Shares of 7 per cent."

Mr. Young seconded the motion.

Mr. J. J. Maguire congratulated the company on its prosperity as a flourishing Irish trade.

The motion was carried.

Mr. Milner proposed that re-election as a director of Mr. M. K. Roche, and spoke in complimentary terms of that gentleman's services to the company.

Mr. J. J. Maguire seconded the motion, which was carried unanimously.

Messrs. Crowley & Co. were re-elected auditors of the company, and the proceedings terminated.

THI



unstripp
person
other in
so that
order to
tax. as l

The C
meant to
make th
those ac
action h

Mr. R
able on
hon. ger
understo
consider

to recon
such an
gang of
The I
introduc
nection.

The C
last yea
through
to profit
Mr. R
facturer

The C
sought
and dist
he had v
of those
some dif
proposal

Mr. F
whether
a small
tions ma
to be so.

The C
had yet
privilege
the sugg
way.

Mr. A.
whole lea
Committ
The C
moved t

On M
new clau
three-hal
increase
Sub-secti

he said,
Liverpoo
in this
commu

THE STRIPPED TOBACCO DUTY IN PARLIAMENT.

LN the House of Commons on May 30th, Mr. Robson moved as a new clause that the special duty imposed last year on stripped tobacco should cease. The tax, he said, had proved virtually prohibitive. The stalks which were brought over with the unstripped tobacco were useless until some ingenious person discovered that they were fatal to bugs and other insects, and they were now used in greenhouses; so that they had gone to all this trouble and expense in order to kill some bugs. He asked who advised this tax, as he desired to know who had benefited from it.

The Chancellor of the Exchequer said if the hon. member meant to suggest that there was any dishonesty, he should make the charge directly against him rather than against those advisers who were public servants, and for whose action he desired to take absolute responsibility.

Mr. Robson said anything more unworthy or discreditable on the part of a Minister of the Crown than the right hon. gentleman's interruption he never heard. Was he to understand that the right hon. gentleman, a Protectionist, considered it dishonest on the part of members of a trade to recommend a tax that would benefit that trade? On such an interpretation the Tariff Commission must be a gang of predatory scoundrels.

The Deputy-Chairman said the hon. member must not introduce the Tariff Commission, because it had no connection with the tobacco tax.

The Chancellor of the Exchequer said the hon. member last year alleged that a manufacturer had indirectly, through his advisers, suggested this tax, and that he stood to profit by it.

Mr. Robson: What I did was to read what that manufacturer had said.

The Chancellor of the Exchequer said the hon. member sought once more to create an atmosphere of suspicion and distrust without one word of apology to the gentleman he had wronged. The tax was not imposed on the advice of those who would benefit by it. It was undeniable that some differentiation was right, and he maintained that his proposal was a fair one.

Mr. Ritchie asked the Chancellor of the Exchequer whether he would consider the propriety of appointing a small Departmental Committee to inquire if the allegations made against the tax were justified, and if they proved to be so, whether he would reconsider his decision.

The Chancellor of the Exchequer did not think the time had yet come for such an inquiry, but when the stock of privileged strips was nearing exhaustion he would consider the suggestion. He saw no insuperable difficulty in the way.

Mr. A. Taylor caused much amusement by producing a whole leaf tobacco and stripped it for the edification of the Committee.

The Committee afterwards divided, when the clauses moved by Mr. Robson was rejected by 137 to 109—majority against, 28.

On May 31st, Mr. C. McArthur moved the following new clause:—"On and after the first day of July, 1905, three-halfpence shall be substituted for threepence as the increase in the duty on stripped tobacco, under Section 2, Sub-section 1, of the Finance Act, 1904." He moved it, he said, on behalf of the Tobacco Trade Section of the Liverpool Chamber of Commerce, who had taken the lead in this matter throughout, and had placed themselves in communication with all the members of the trade in the United Kingdom who were interested in this particular

question. It was thought that a duty of 1½d. would produce some revenue and admit a certain amount of strips for the relief of those branches of the trade which required strips in order to carry on their business. Whatever reason there might be for producing some differentiation between leaf and strips, threepence was an excessive figure.

Mr. Ritchie regretted that his hon. friend had thought it necessary to move the amendment, as he had understood that he would be satisfied if the Chancellor of the Exchequer gave a promise that he would appoint a Committee, if he found a Committee were necessary, to inquire into the matter. This seemed to be a question eminently fitted to be referred to a small Departmental Committee.

Mr. Austin Taylor said it was a mistake to think that the objection to this duty was based entirely on its protective element. It was objected to from the business point of view. The mistake that had been made was the anticipation that strip would continue to be imported. If his right hon. friend was prepared to promise a Committee, those interested in the matter were so satisfied with the evidence they could lay before it that such a proposal would probably be accepted.

Mr. H. Robertson said he had been approached by gentlemen interested in the trade, and they had not objected to this duty on the ground of its protective character, but they had come to the conclusion that a duty of 1½d. would place the two classes of tobacco on an even footing, and they were confident that they could establish that before an independent body of experts.

The Chancellor of the Exchequer regretted that the subject should have been re-opened. He had understood that the discussion on the previous night had been deemed sufficient by his hon. friend. The tax was proposed simply for revenue purposes, and as such he had commended it to the House. There had been much discussion as to the exact measure of differentiation, and the hon. member for Liverpool seemed to think that there should be no differentiation at all; but either he did not speak the mind of the Liverpool Chamber of Commerce or opinion had greatly changed upon that body, for they had expressed approval of his proposals, provided that consideration was given to stocks already imported. A concession was made in this direction last year, and, of course, to extend this to all strips would put an end to that special concession. He had no insuperable objection to a Departmental Committee of inquiry; but what he had in mind was the possibility that, with all the facts before him, he might come to the conclusion that a modification such as was suggested might be desirable, and then a Committee would be unnecessary. A good deal had been said about the position of small manufacturers, yet he was not able to understand the difficulties supposed to afflict them. But it was a highly technical matter, and he would be ready to consider their case when presented to him. He thought himself that the disturbance of the trade was much more due to trade combinations than to the operation of proposals made by the Chancellor of the Exchequer.

Mr. Field, speaking for the tobacco trade in Ireland, said that this was a more serious matter than the Chancellor of the Exchequer considered it to be, because it meant the extinction of the smaller manufacturers altogether.

Many briefly supported the new clause.

The Committee divided and the numbers were:—

For the clause	158
Against	221
Majority	—63

The Growing of Walking Sticks.

BY C. E. ELDRÉD.



THE casual observer has little idea of the work in connection with the growing and preparation of the ordinary walking stick. For example, you see a hundred ash sticks in a tobacconist's shop, every one with its roots complete, and every root precisely at the proper angle for a handle. How is it done? How can you get a hundred young trees in one lot, all having struck their top roots to order?

I asked one dealer after another, and never met with one who really knew, then got the address of a wholesale producer in the old country, and to my astonishment found him growing them. I had heard of it before, but had always put it down with that class of story that talks about keeping "a sheep" so as to have kidneys for breakfast, like Dundreary.

There is a profitable farming in ash plants for the man who knows how to manage it. The plants are three or four years old, in rows a yard apart, with six inches between each plant in the row. This means about six plants to the square yard every three years.

They get from one acre about 10,000 plants in the three years, this allows only two perfect plants out of six in the yard. The best of these are worth about 25 cents apiece, but take them as a whole and they average about half that, so they get about \$1,250 from one acre in three years, or over four hundred dollars a year.

That appears to be the gross product, subject to cost of growing, but in some cases vegetables are grown between the rows of ash, and this pays for the total cultivation of both crops. It is not often that farmers can get a little by-product of \$400 an acre. I know that these figures are well within the facts. Many say they make fully \$500 an acre clear profit out of their land so used each year.

Nevertheless, the inexperienced enthusiast had better be careful. Much remains yet. Above all, the roots have to be so trained in the soil as to make handles, and short of this they may not be worth more than a penny apiece. In fact, the training of the root is everything, and is kept very secret by those who know it. However, I may say that the plan is exceedingly simple, so much so that it might astonish a learned person approaching the puzzle scientifically. The picture of the cherry, trained while growing, is even more remarkable.

Here the plant has been cut at a required height while growing. Branches spring from the top of the cut stem, and some of these are trimmed away, leaving two or three to be woven into a circular umbrella handle. We have all seen them. By this careful cutting and training the stem becomes thickest at the top, tapering gradually to the root, and thereby reversing the natural order completely. As in an animal, the plant directs an increased proportion of its nutrition to make good its wounds, and these being so high up the lower stem remains thinner. These particular results are produced at their best in Austria and Switzerland, and not to any extent that I know of in the United Kingdom. Why? Probably because gardeners and farmers are ignorant of how to do it. It is most interesting work, and with due intelligence and attention may be as profitable as it is interesting. It might be done in the numerous nooks and corners which may be found useless on any farm, and which have often the richest soil of all.

The use of the "horse" is the first process in manufacture. The crooked stick is put up a tube embedded in hot sand over a small furnace, then taken out and straightened by hand in the slots of the "horse"; a touch here and a touch there, with the eye as the test,

and presently the crooked stick becomes as straight as a rifle barrel, keeping its shape when "set."

Next we see the way in which brittle stuff like furze is bent into a circular handle. After boiling, peeling, and straightening, the part to be bent is wrapped very tightly in strips of stout calico. On the side of the room hangs a column of metal rings. The wrapped sticks are bent on these and tied at the proper curve with cord. After resting to "set," the shape is permanent.

When the furze is too crooked to make a walking stick, it is cut at the angles into shorter bits for umbrella stocks. A few are long enough to be curved as described above. In cutting into the shorter lengths the joints and angles are carefully calculated, so as to have as many of these little knobs as possible. All these little details mean money, therefore they are carefully considered. After so much overhauling, the sticks have to be cleaned for final adjustment, and they are dried on a roof in the sun.

"Roughing out" is done where sticks have been cut with sections of their parent branches attached to them, and a man with a circular saw shapes handles out of the blocks. The material is simply a by-product of the forest clearing, yet see how minutely every detail is considered so as to turn the smaller branches of the tree into "self handle" walking sticks. This also is done mainly in Austria and Switzerland, and the pieces go over to England at about a penny each. This is the poorer stuff; the finer, with its larger profit and more delicate workmanship, is finished at home. Still, the British importer seems to prosper well on those branches, getting the stick for a penny and selling it for about 50 or 60 cents, with something less than a quarter's worth of labour and capital put into it. Other men round off the smaller corners that cannot be caught by the circular saw.

In finishing off, play is given to the wonderful machinery, with handles ready for jointing to the piles of perfectly rounded shafts. The handles are furze, made as described; the shafts are from America, turned out of short sections of tree trunks at 1s. 6d. a gross. A man shoves the handle into a round hole, the machine goes whir-r-r, and a perfect socket is hollowed out in a few seconds. Another man shoves the little shaft into a similar hole in another machine, the shavings fly, and it comes out tapered to a mathematical nicety. A dip in glue and we have an "invisible joint." It is not a matter of words; the joint is often literally invisible to the ordinary sight. Now we have an umbrella handle, made from a couple of chips, at a penny each, from different continents, and selling at something like 25 cents. The clear profit may be anything up to 1,000 per cent. on the raw material used, perhaps more.

For staining and scorching, oil or spirit is used under great pressure in a "lamp," which would be more accurately described as a small steam cylinder. The stick is held in a blow-flame from the lamp, and we get that pretty brown on the handle, with little white eyes in the cavities. To produce the finest staining, acids are used in combination with the flame. If there were space in which to display the showroom, a captain of the stick industry might be seen surrounded by his little mountains of sticks in all sorts and sizes, from the little "wang hee" cane carried by Tommy Atkins to the five-guinea gold-headed contrivance for the racks of the finest clubs. All the continents may be associated in a single stick, and the area of final distribution is still more varied. The growing and making of walking sticks are as carefully worked out as the building of war ships.—*The Canadian Cigar and Tobacco Journal.*

A Well-known Fact.

The value of a business is not so much the
actual turn-over as the rate of profit on it.


**MORRIS' ALUBIAN CHERROOTS, 2d.—
for 5.**

25/- per 1,000 less discount.

The Alubian Cheroots are acknowledged to be the best PAYING,
SALEABLE goods on the Market.

PRICE LISTS ON
APPLICATION TO

B. Morris & Sons, Ltd., London.

<p>FIXED MINIMUM PRICES</p> <p>GOOD PROFITS</p> <p>EXTENSIVELY ADVERTISED</p>	 <p>SMOKE FREEMAN'S DARVEL BAY F. D. B. SEGARS</p> <p>1/2 A CENTURY'S REPUTATION CAN BE OBTAINED EVERYWHERE.</p>	<p>WHOLESALE OF LONDON & CARDIFF</p>
		<p>J.R. FREEMAN & SON</p>
		<p>BURY COURT LONDON E.C.</p>
		<p>70 & 71 BISHOPSGATE ST JARRETT BROS WITHIN E.C.</p>

Curious Facts about Smoking.

IT is interesting to note that the Dutch are the heaviest smokers in Europe, if not in the world. The average Hollander consumes 100 ounces of tobacco a year. The Belgians are next on the list, with an average of 80 ounces. Turkey is the third, the average consumption there being 70 ounces. The next in order are said to be the United States, Germany, France, Spain, Italy, and England. It must be some satisfaction to the anti-smoker to learn that in England there is less tobacco used in proportion to the population than in any other country, although, in justice, it must be said that the consumption of tobacco is on the increase. A recent investigation showed that it had gone up $2\frac{1}{2}$ ounces per head in the course of a year.

A FAMILY "SMOKE."

Turning to the customs of smokers in different countries, we find some interesting facts. It has been found that of every fifteen smokers in France, eight smoke pipes, five cigars, and two cigarettes, but it is also said that the habits of the French are changing, and the cigar is giving place to the cigarette. It may here be said, also, that in Paris a cigarette invariably consists of plain tobacco rolled up in a piece of paper by the smoker himself, and never really finished. The smoker does not gum it down, but keeps rolling it up as he smokes. This is said to be the most pleasant way of indulging the cigarette. In Burmah there is a remarkable custom, in the existence of what may be called a family cigar. It consists of an immense cheroot, about five inches long, made with a coarse leaf, filled up with chips of wood, sugar, and some tobacco. Once lit, it is passed round the family, every man, woman, and child, even to the youngest, having a whiff at it. In Manilla, too, smoking is a family affair, and it is not an uncommon sight to see a whole family—father, mother, and children—when out walking, all puffing away at their cigarettes. In Japan the ladies are great smokers, learning the habit when they are about ten years of age, and it is one of their winning ways, when they wish to show special favour to a gentleman friend, to light a pipe, take a whiff or two at it, and then pass it on to him. The Japanese jugglers are said to be the cleverest smokers in the world. They can carry on a conversation, the letters forming the words being made with the smoke from their pipes. In Cuba, no one smokes a pipe, and although it is the home of the world's finest cigars, the natives smoke the most utter rubbish. The effect of the practice has been humorously described thus:—"Some of their cigars emit a smoke which will float a straw hat and wither the vegetation for yards around." In Egypt, some of the natives smoke Hasheesh, which is said to be worse than opium, the victim of the habit knowing full well that in the course of a few years he must go raving mad. The first sensations are, however, exceedingly pleasant and seductive.

THE LEAST HARMFUL SMOKING.

This brings us to the question of how best to use tobacco, that is, how to use it so that it will do the least harm, it being taken for granted that no one expects to receive physical benefit from the indulgence. Perhaps we cannot do better than quote the advice of Dr. Felix Bremont in the *Journal d'Hygiene*. He has put it on record that the Havana cigar is by far the least injurious; that it is always best to use a long holder, and renew it frequently; that dry cigars contain less nicotine than damp ones; that it is better to smoke slowly than quickly; that cigarette smoking is the worst of all forms of the indulgence, and that the smoking of pure dry tobacco through a porous pipe is the

best. Another scientist, after careful experiment, came to the conclusion that a man of an easy-going disposition might smoke heavily without injury, but that a nervous man should indulge as little as possible; a man whose occupation afforded plenty of exercise might smoke a good deal, but one of sedentary habits should avoid the practice. This seems sound advice.

TOBACCO THAT IS NOT TOBACCO.

Now, as to the substitutes used for tobacco in cheap cigars and cigarettes, these are very curious. A great many cigars are made with the leaf of the lime tree, while cotton and yarn, wheat and oats, are also frequently employed. The colouring matter in these cases is said to consist of lampblack and yellow ochre. Beetroot is another common substitute, and cabbage is not unknown. Germany is the home of this imposture, these ingredients being steeped in tobacco water for a long period to give them a flavour. Paper cigars are also more common than is generally supposed, the material being specially manufactured to represent a tobacco leaf. These are mostly made in Switzerland, but even in England cheap cigars are made with a composition of paper and common tobacco leaf.

It is interesting to note that some 807 millions of cigarettes are consumed daily, or about 1,200 every second, and that the annual consumption, if placed end to end, would go 514 times round the earth. Again, if the tobacco consumed yearly were woven into a rope about an inch in diameter it would encircle the earth about 30 times; if made into bricks, there would be sufficient to build a pyramid; if powdered, there would be enough ashes to bury a large town. So, at least, some ingenious statistician has computed.

WHEN SMOKING WAS A CRIME.

At various periods smoking has come under the ban of the law. The Popes, especially Urban VII. and VIII., forbade the habit. France has proscribed it. Mahomet IV. bored a hole in the nose of smokers, and thus laid a pipe across their face, and the Shah of Persia used to cut off their lips. Even to-day some communities bar the practice, and not long ago the people of Pomerania, in Prussia, were heavily fined for smoking in the streets. In Russia, in the seventeenth century, smokers had their noses cut off, and in Morocco they were flogged through the streets.

A curious smoking competition was held some time ago at Bruges, a prize being offered to the person who could make a measured pipe of tobacco smoke the longest time without allowing it to go out. The winner kept a pipe of four grammes alight for sixty-seven minutes.

CURES FOR THE SMOKING HABIT.

Equally curious are the contrivances to cure smokers of the habit. Acid drops, if sucked immediately after meals, are said to have the effect of creating a dislike for tobacco. A coffee cigar has also been invented to the same end. They are made of the leaves of coffee plants, and while antagonising the craving for tobacco, are said themselves to be perfectly harmless.

The sum of £660 was distributed at Batley by a gentleman as a reward to 660 people who had abstained from smoking for a year. That is, they got one sovereign each, and it is said that at the end of the year 50 of the competitors decided to abandon the habit altogether. But, whatever may be said against smoking, it is interesting to note that even this habit affords the opportunity to dispense charity, and in Switzerland alone there are no fewer than nineteen societies which collect cigar-ends, sell them, and devote the proceeds to charity.—*Household Words*.

ng.
ment, came to
ng disposition
at a nervous
a man whose
smoke a good
the practice.
co.
cco in cheap
A great many
while cotton
y employed.
to consist of
her common
many is the
g steeped in
n a flavour.
is generally
ufactured to
e in Switzer-
made with a
of cigarettes
d, and that
l, would go
o consumed
diameter it
made into
pyramid; if
ary a large
has com-

SMOKE

B. D. V.

the ban of
and VIII.,
Mahomet
laid a pipe
to cut off
e practice,
ussia, were
ssia, in the
t off, and
time ago
who could
gest time
a pipe of

THE KING

. OF .

mokers of
ter meals,
tobacco.
ame end.
and while
hemselves
gentleman
smoking
and it is
mpetitors
whatever
note that
charity,
nineteen
devote

TOBACCOES.

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.

CHANGE OF ADDRESS.

The Offices of
"The Cigarette World"

HAVE BEEN REMOVED FROM

2, ELLISON ROAD, BARNES,

TO

32, *The Broadway,*

Wimbledon, S.W.

STANDARD LINES.

... FREE TO ADVERTISERS.

ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	CIGARETTE PAPER The French Cigarette Paper Co., London.	GOLDEN MELON MIXTURE Richard Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
ARISTON <i>Turkish Cigarettes, &c.</i> R. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	CIGARETTES Kriegsfeld, B. & Co., Manchester.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	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.	DARVEL BAY SEGARS J. R. Freeman & Son, London and Cardiff. . .	KINGMAKER Doble, Geo. & Sons, Paisley.	
BISHOP'S MOVE Cohen, Weenen & Co. 52, Commercial Rd., London, E.	EGYPTIAN CIGARETTES Salonica Cigarette Co., London.	MARSŪMA <i>Cigarettes.</i> Havana Cigar Co., Congleton.	
BLACK AND WHITE <i>Cigarettes.</i> Harris, W. J. & Son, London.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.	
CHEROOTS B. Morris & Sons, Ltd., London.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	

OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

	PAGE		PAGE
Cohen, Weenen & Co., London, "Bishop's Move"	Cover i.	Lloyd, Richard & Sons, London, "Golden Melon Mixture"	Cover i.
Cohen, Weenen & Co., London, "Gainsborough Cigarettes"	162	Morris, B. & Sons, Ltd., London, "Alubian Cheroots"	191
Custace, J. H., Putney, "Asthore Cigarettes"	169	Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes"	189
Doble, Geo. & Sons, Paisley, "Kingmaker"	Cover ii.	Phillips, Godfrey & Sons, "B.D.V. Tobacco"	166
Elkin, Adolph & Co., London, "Specialities"	176	Salonica Cigarette Co., London, "Egyptian Cigarettes"	166
Freeman, J. R. & Son, London and Cardiff, "Darvel Bay Segars"	187	Singleton & Cole, Ltd., Birmingham "Mixed Parcels"	192
Hammond Typewriters Co.	Cover iii.	Standard Lines	164
Harris, W. J. & Son, London, "Black and White"	Cover iii.	Taddy & Co., "Specialities"	166
Havana Cigar Co., Congleton, "Marsūma Cigarettes"	163	Teofani & Co., London, "High-class Cigarettes"	168
Jarrett Brothers, London, "Indian Cigars"	Cover iv.	The French Cigarette Paper Co., London, "Cigarette Paper"	161
Kriegsfeld, B. & Co., Manchester "Cigarettes"	163	The Tobacconists' Supply Syndicate, London, "Price List"	

BE UP TO DATE

AND SUBSCRIBE TO

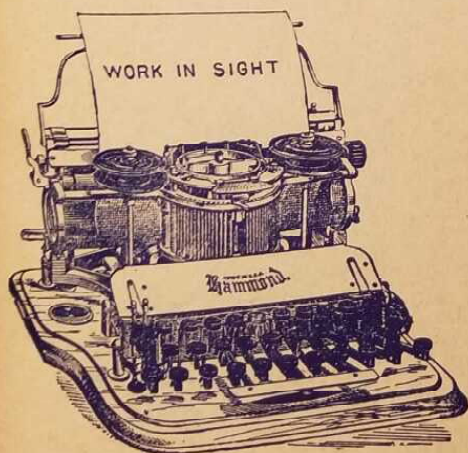
THE
CIGARETTE WORLD,

THE RECOGNISED ORGAN OF THE RETAILERS.

ABSOLUTELY INDEPENDENT AND THOROUGHLY RELIABLE.

.....
1/- PER ANNUM, POST FREE.

THE NEW MANIFOLDING



Hammond
Typewriter

POSSESSES

- | | | |
|-----------------------|---|----------------------|
| PERFECT ALIGNMENT. | ✱ | WORK IN SIGHT. |
| SPEED. | ✱ | DURABILITY. |
| INTERCHANGEABLE TYPE. | ✱ | LIGHT ELASTIC TOUCH. |
| PERFECT PAPER FEED. | ✱ | ANY WIDTH OF PAPER. |
| UNIFORM IMPRESSION. | | |

100 Type Shuttles. • • 26 Languages.

For Catalogues and Specimens Write to—

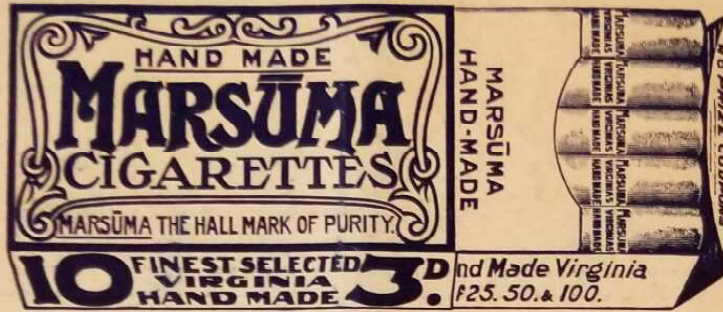
THE HAMMOND TYPEWRITER COMPANY,

50, QUEEN VICTORIA STREET, LONDON, E.C.

ETTES
don.
hibition, span.
low Cigarette
71,
London.

PAGE
Cover I
157
151
159
166
160
152
164
168
166
161

TOBACCONISTS' PROFITS SECURE !!



Is the BEST VALUE 3d. Packet ON THE MARKET.

Guaranteed HAND-MADE. Minimum Selling Price, 3d.

UNDER NO CONSIDERATION WILL TOBACCONISTS BE ALLOWED TO SELL OUR CIGARETTES BELOW THE FULL RETAIL PRICE.



For Showcards and Advertising Matter write direct to the HAVANNA CIGAR MANUFACTURING CO., CONGLETON.

And at LONDON, MANCHESTER & MACCLESFIELD.

LONDON AND DISTRICT OFFICE:
 22, Minories, London, E.C.
 TELEGRAMS: "Lusby, London."
 TELEPHONE—No. 1599 Avenue.

HEAD OFFICE:
 TELEGRAMS: "Havanna, Congleton."
 TELEPHONE—No. 28 Congleton.
 FOR ALL TRUNK LINE CALLS.

MANCHESTER—Telephone, No. 5558.
 MACCLESFIELD— " No. 56.

All communications to be addressed as follows: "The Editors, 'Cigarette World,' Barnes, S.W."

Printed for the Proprietors by CHORLEY & PICKERSGILL, Ltd., The Electric Press, Leeds and London.

VOL. X. NO. 7
 All Tobacco
GALLA
 Who b
 Published
 every
 week.
 AND
TOBACCO
NEWS
 ESTABLISHED
 1896

No.
 ART