

"THREE NUNS" TOBACCO.

Write to J. & F. BELL, Ltd., GLASGOW, for Illustrated Price List with fixed retail prices.

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.

"CAPSTAN" NAVY CUT.

Tobacco AND Cigarettes
IN THREE DEGREES OF STRENGTH.

- MILD—Yellow and Red Label.
- MEDIUM—Blue Label.
- FULL—Chocolate Label.

Tobacco in 1-oz., 2-oz., 4-oz., and 8-oz. Tins, and Cigarettes in 10's, Cartons, and 50's, Patent Air-tight Tins.

W. D. & H. O. WILLS, Branch of the IMPERIAL TOBACCO CO. (of Great Britain and Ireland), Limited, Bristol & London.

Cohen, Weenen & Co.'s



New Premises,

52, Commercial Road, E.

ISHERWOOD'S CHOICEST CAIRO CIGARETTES.

Write for Price List to Sole Importers:—
BARTLETT & BICKLEY,
17, BROOK ST., BOND ST., LONDON, W.

COMMERCIAL "TWO ROSES," 5 CIGARETTES, PRICE 3d. PRICES ON APPLICATION. 3d. CIGARETTES and Mouthpieces, "RICHMOND BOUQUET," 12 CIGARETTES and Mouthpieces.

COMMERCIAL "RICHMOND BOUQUET," 12 CIGARETTES and Mouthpieces.

BIGGS'S COMMERCIAL ST., LONDON.

THE FAVOURITE TOBACCO.

Extra
Quality
in
Foil
Packets.



Specially
Suited
to
Tobacconists'
Trade.

ADKIN & SONS, LONDON.

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

FOR

ASTHORE CIGARETTES

Apply to J. H. CUSTANCE, PUTNEY, S.W., Sole Agent for the United Kingdom.

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
TOBACCONISTS'
SUPPLY SYNDICATE.**

**PRICES
AND
BONUS.**

NEW

**PRICES
AND
BONUS.**

PRICE LIST

NOW

READY.

**SEND FOR COPY AT ONCE TO HEAD OFFICE,
55, FARRINGDON STREET, E.C.**

Warehouse:—

1, 2, 3 & 4, PLUM TREE COURT.

Factory:—

21, FARRINGDON ST., E.C.

Telephone 1235 Holborn.

Telegrams:—"Crackers," London.

**GAINSBOROUGH
CIGARETTES.**

Cohen, Weenen & Co.,

LONDON.



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



To Retail at **3^{D.}** 19/-
Per 1,000.
WRITE FOR PRICE LIST.

SWEET CHERRY TIPPED CIGARETTES.

JACOBI BROTHERS & CO. LTD.,
9 & 11, WILSON STREET, LONDON.

Price List on application.

The Cigarette World

AND TOBACCO NEWS.

JUNE 15th, 1903.

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

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

THE CIGAR MANUFACTURERS AND THE GOVERNMENT.



WE remember about two years ago writing in very hopeful terms about the prospects of the British cigar trade, though we did not forget at the same time to dwell upon the ever-increasing popularity of the cigarette. Since then the consumption of cigarettes has increased to an even greater extent than we had anticipated, and though the big firms keep on turning out these dainty trifles by the million, they can hardly keep pace with the enormous demand. Unfortunately from a series of causes which we could not have anticipated, the British cigar trade has quite falsified the predictions we made as

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.

to its future
 Cigar Manu
 Chancellor o
 of drawback
 such vital in
 where, but
 quoting fro
 "When
 in 1863 on
 per pound
 amounting,
 1615-6.)
 higher, an
 not receive
 for the du
 of drawba
 export du
 such uneq
 cans on f
 developm
 "Were
 we feel co
 be done,
 in our f
 is incony
 wish to
 "With
 ing the
 were for
 and one
 total du
 was an
 cent. al
 allowing
 rate sho
 on a du
 The
 that th
 dustry,
 change
 manufa
 There
 by the
 who ha
 OUR
 did u
 the C
 that
 the f
 a st
 confes
 we t
 preva
 pros
 sayin
 the l
 T.

to its future, and the demand which the United Kingdom Cigar Manufacturers' Federation have made upon the Chancellor of the Exchequer, asking for an increased rate of drawback, seems fully justified. As this matter is of such vital importance, it will be found fully reported elsewhere, but we may perhaps emphasise the point by quoting from the admirably drafted petition:—

"When Mr. Gladstone fixed a common drawback rate in 1863 on all kinds of tobacco, he granted an extra penny per pound to cover the dutiable losses in manufacture, amounting, perhaps, to 1 or 2 per cent. (Hansard, pp. 1615-6.) In the case of cigars, these losses are much higher, and consequently on their exportation we have not received the full compensation promised us in 1863 for the duty paid in the first instance. This inadequacy of drawback has been equivalent to saddling us with an export duty on British-made cigars, and has placed us on such unequal terms with the Germans, Dutch, and Americans on foreign and Colonial markets as to prevent the development of this branch of the tobacco export trade.

"Were a just and equitable drawback allowance granted, we feel confident that a large export trade in cigars could be done, and increased employment given to operatives in our factories. The manufacture of cigars in bond is inconvenient and unsuitable to our requirements. We wish to manufacture them in our own factories.

"With a view to obtaining recent and reliable data affecting the manufacture of cigars, independent experiments were formed by two cigar manufacturers, one in London and one in Nottingham. Working with great care, the total dutiable loss sustained in the process of manufacture was an average of over 6 per cent., against the 1 or 2 per cent. allowed for by Mr. Gladstone. On the basis of allowing an extra rd. for 1 per cent. of loss, the drawback rate should be at least 6d. additional, viz., 3s. 6d. per lb. on a duty of 3s."

The figures as to export given elsewhere clearly show that the present system is completely strangling the industry, and surely it is not too much to expect that such changes may be introduced as will give the British cigar manufacturer a fair chance of competing with foreigners. There is an enormous export trade lost to this country by the present unfair system, and we trust that those who have the matter in hand will not relax their efforts.

Our contemporary, *The Irish Tobacco Trades Journal*, did us the honour of reprinting our editorial, "Where the Grass Grows Green," and we were glad to note that they added their appeal to ours to those at the head of The Imperial Tobacco Company to put a stop to the present ruinous competition. We confess that the situation seems almost hopeless, but we think that there is still a chance of wise counsels prevailing, and we shall therefore not enter now into the pros and cons of the disastrous struggle. We cannot help saying, however, that there is much common sense in the letter of an Irish retailer (which we publish elsewhere).

This gentleman points out that the Irish manufacturers have been singularly apathetic, and that had they possessed a proper organisation they would not have found themselves in their present position. Nevertheless we doubt whether any possible combination of manufacturers in Ireland could hope to successfully contend against a "combine" with such an enormous capital as the Imperial. The strength of the manufacturers' position lies in the patriotism of their fellow-countrymen, and this is much underrated on this side of the water. We have over and over again pointed out that if this feeling is once thoroughly awakened the result will certainly greatly injure the trade of the Imperial in their proprietary articles, and therefore should they prove victorious in the case of the Irish roll, the victory may prove worse than a defeat. It would be a graceful act on their part to make peace, and in the end the policy would turn out to be most profitable. It is not for us to do more than make a suggestion, but this much we feel it our duty to do in order to endeavour to put an end to such a painful position. We believe that if a conference between leading Irish manufacturers and representatives of the Imperial were arranged, the points in dispute could be satisfactorily settled. Alas, it may be that there is a difficulty in getting the Irish manufacturers to agree upon concerted action, but surely at such a crisis all personal differences should be waived.

THE following paragraph from the *Morning Leader* shows that a large amount of public sympathy continues to be shown with Mr. Jacob Popp, the High Wycombe tobacco-nist, who has been for so long the victim of police persecution for Sunday trading. We hope that the demonstration held on the day before we go to press will be a great success.

"Mr. James Reeve, of Boswell House, Harlesden, describes a visit of encouragement which he and some 20 other cyclists paid to Mr. Jacob Popp, of High Wycombe, in his struggle against the Sunday trading law. Mr. Popp, he says, has just paid his seventy-ninth fine for Sunday trading.

"'Surely,' writes Mr. Reeve, 'there must be other London cyclists who would like to devote a Sunday to such citizen service, and I therefore propose that as many thousands as possible should meet me at the Uxbridge Road milestone on Ealing Common, on Sunday morning next, at a quarter past ten. The start will be at half-past ten.

"'Ladies who take interest in public questions are particularly invited. Amateur snapshotists should bring their best cameras, as it is intended to make some permanent souvenir of the visit.

"'Sympathisers with Mr. Popp residing within a radius of 10 or 15 miles of High Wycombe should be on the square to witness the arrival and exchange greetings.

"'It would be an assistance if as many as possible would communicate by postcard to me their intention of coming.'"

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



"ARDATH" SMOKING MIXTURE.
STATE EXPRESS CIGARETTES.
Quo Vadis CIGARETTES.

Send for full illustrated Price List, Dummies, and Showcards,
 post free on application to

ARDATH TOBACCO CO., WORSHIP STREET, LONDON, E.C.

Muratti's High-Class Cigarettes.

LEADING BRANDS

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

B. MURATTI SONS & CO. LTD.,
 PURVEYORS TO THE FRENCH GOVERNMENT MONOPOLY.

Head Office and Factory: 54, Whitworth St., Manchester.
 London Office and Sale Rooms: 5, Creed Lane, E.C.

KEEP YOUR
 many of the il
 your pipe clea
 motto. The
 Cheap imitati
 against; they
 fault can be
 has known ins
 objectionable
 proper place
 lips or teeth.

FOR LOVI
 pipe, who for
 that the con
 upon its pow
 Hence a clay
 A hook-shape
 one; the ju
 the more he
 about and m
 portance to
 be allowed t
 of necessity.
 the stem pro
 a blade of g
 every smoke

DON'T B
 cigarettes.
 composed is
 dry, withou
 practice sha
 and develo
 habit is d
 may be dor
 cigarettes—
 too pungent
 do not be to
 a natural r
 Throw a c
 you use a

MARK
 smoke all
 smoking in
 You know,
 I used to b
 was a tob
 would give
 we would
 reading ma
 in exchange
 to smoke.
 He used
 were good

A COI
 smokers s
 was the c
 at the Ed
 tobacconis
 repair. T
 to wit 50
 fully colo
 A pipe n
 in meerse
 not enhat

"LA C

Our Smoking Mixture.

KEEP YOUR PIPE CLEAN.—Dirty pipes cause many of the ills with which tobacco is credited. "Keep your pipe clean and your pouch full" is the old smoker's motto. The best mouthpieces are real amber or horn. Cheap imitations of amber are especially to be guarded against; they are pretentious and nasty. Not much fault can be found with vulcanite stems, but the *Lancet* has known instances where "they have produced distinctly objectionable symptoms in the throat." The pipe's proper place is in the hand, and only as required in the lips or teeth.

FOR LOVERS OF THE PIPE.—Those who love the pipe, who form the majority of smokers, ought to know that the comfort and healthfulness of a pipe depend upon its power of absorbing the secreted tobacco juices. Hence a clay or a meerschaum is the most healthy pipe. A hook-shaped, bent pipe is better than a straight-stemmed one; the juices collect in the U. The longer the pipe, the more healthy; the smoke from a short pipe wreathes about and may affect the eyes. It is of paramount importance to keep briar pipes clean. No briar should be allowed to get so foul as to make its cleansing a work of necessity. Regularly the bowl should be scraped and the stem probed and cleaned by a red-hot wire, a feather, a blade of grass, or any of the cleansing methods which every smoker knows.

DON'T BUY CHEAP CIGARETTES.—Eschew cheap cigarettes. The tobacco dust of which they are largely composed is most injurious. Learn to smoke a cigarette dry, without pulping the end. Never inhale. The practice shatters the nervous system, weakens the heart, and develops a form of asthma. Once begun, the habit is difficult to renounce. In many cases this may be done by smoking a pipe instead, or by using strong cigarettes—say of shag or *périque*. The fume of these is too pungent to be inhaled with ease. In smoking a cigar do not be too economically minded. The butt-end becomes a natural reservoir of the juice, and saturated therewith. Throw a cigar away after smoking three-fifths, even if you use a mouthpiece.—*The Sun*.

MARK TWAIN AND HIS CIGAR.—No, I don't smoke all the time. I never could form the habit of smoking in my sleep. I only smoke when I am awake. You know, I began smoking when I was eight years old. I used to be a printer's devil in a little village where there was a tobacconist named Beegle. This Beegle said he would give us devils a cigar for every exchange paper we would give him. We kept him well supplied with reading matter—used to give him about 50 papers a week in exchange for as many cigars. That's how I learned to smoke. They were not the best cigars I have smoked. He used to call 'em "Beegle's damnedest." But they were good enough to learn on.

A COLOURED MEERSCHAUM.—Some old pipe smokers set great store on a well-coloured pipe. This was the case with a working man named Wiltshire, who, at the Edmonton County Court, recently sued a firm of tobacconists for the loss of a pipe entrusted to them for repair. The pipe was a meerschaum of ripened years, to wit 50 or 60. It was, according to plaintiff, "beautifully coloured," and he would not have taken £10 for it. A pipe manufacturer, however, said there was no value in meerschaum pipes nowadays, and that colouring did not enhance their worth. The Judge had to confess that

he never smoked a pipe in his life, and was wholly ignorant on the colour problem. £5 was the sum sued for, and his Honour allowed a verdict for 35s. That will very probably be the utmost value of the pipe. Meerschaum has lost its charm in these days, and comparatively few pipes of this material are now seen. Briar holds the day—and the tobacco; it usually contains the incense offered to My Lady Nicotine.

TOBACCO IN ARGENTINA.—The rapid growth of the tobacco industry in Argentina and the friendly competition it is beginning to produce in European markets with the output of the United States, have attracted the attention of American growers, manufacturers, and exporters. According to the last census (1895), the tobacco acreage in Argentina was 39,000 acres. In 1900 it had grown to 95,000 acres. At the present time, according to Hon. R. A. de Toledo, Consul-General, it is over 120,000 acres. The acreage promises to increase for many years to come. The home consumption for smoking is very large, nearly all the men being inveterate users of the weed. Enormous quantities of stem and low-grade leaf are used for making sheep-dip, the tobacco dip being the most esteemed of all the medicinal preparations used to cure skin disorders of that animal. There are about 120,000,000 sheep in the republic to dip which requires some 60,000,000 pounds of tobacco. The export trade, though varying from year to year, is large and increasing. In 1902 the exports were 46,024 bales. The industry is profitable, especially in the provinces of Corrientes, Incuman, Misiones, Cordoba, Salta, Jujuy, Santa Fe, Buenos Aires, and Chaco. The leaf grown is coarse and strong, this being suitable for sheep-dip or for cheap cigars. For fine smoking the Argentine public depends on imported merchandise.

INHALING TOBACCO SMOKE.—On the labels of some boxes of cigarettes at present being sold to the public, says the London *Lancet*, is a statement to the effect that the cigarettes are made of the purest tobacco and paper obtainable, and that, therefore, the smoke from them may be inhaled safely and without irritating the respiratory passages. We do not hesitate to say that such a statement is highly mischievous and that the practice of inhaling smoke into the lungs is attended with considerable risk to the health of the smoker. It is to be feared that the cigarette is responsible largely for the prevalence of this objectionable habit of inhaling tobacco smoke. The pipe or cigar smoker is, as a rule, not addicted to it because probably the smoke is too strong or too irritating. But the fact that the smoke of a cigarette may be unirritating does not minimise the evil effect of drawing the smoke into the lungs, for by this method the absorption of the more or less poisonous constituents of tobacco smoke is rapid, these entering quickly into the circulatory system by way of the pulmonary capillaries. Even in the mouth and nasal passage there is some amount of absorption, but this is trifling compared with that which takes place in the lungs. The practice of inhaling tobacco smoke is, therefore, strongly to be discountenanced, and vendors of cigarettes should refrain from printing on the boxes mischievous statements such as that to which we have alluded. There is no reason for believing that smoking tobacco in a rational way is productive of harm; on the contrary, it is the common experience that when moderately indulged in it serves to allay restlessness and irritability.

"LA CINGARA," finest imported Mexicans. Sole Importers: MELBOURNE, HART & CO., 19, Basinghall St., E.C.

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.**The Cigarette World**

IS

THE MOST POPULAR JOURNAL

FOR

== RETAILERS. ==

Subscription only One Shilling per Annum. Post Free.

Terms for Displayed Advertisements on application.

THE L
to Margate
had from Y

THE

The

DEAR

There

the past

employe

"King's

pelled to

In ma

mind th

enabled

in the

The

Head

until fu

The

6d., 1s.

2 oz.,

respect

Ann

chang

enclos

our

ments

enclos

"Thr

Head

Ne

mini

issue

Glas

F

TO

AT

For

dis

and

the

co

of

m

ur

ar

M

J

se

o

t

a

c

s

Trade News and Notes.

THE LONDON RETAILERS are to have an excursion to Margate and Calais on July 16th.—Particulars may be had from Mr. Mounter, Upper Street, N.

"THREE NUNS" AND "KING'S HEAD."

The following notice has been issued to the trade:—

DEAR SIR,

IMPORTANT.

There has been a serious and continued advance during the past two years in the cost of special growths of leaf employed in the manufacture of our "Three Nuns" and "King's Head" tobaccos, so much so that we are compelled to make an addition to the price of these brands.

In making this very necessary advance we have had in mind the retailer's profit, and are glad to say we have been enabled to give him a better margin than he has enjoyed in the past.

The price to the trade of "Three Nuns" and "King's Head" tobaccos on all orders received after this date and until further notice will be 6s. 9d. per lb., less usual discount.

The retail price will be 6d., 1s., and 2s. for the 1 oz., 2 oz., and 4 oz. packages respectively.

Announcements of the change in retail price, as enclosed, will be inserted in our newspaper advertisements, and copies of same enclosed in all packages of "Three Nuns" and "King's Head" tobaccos.

New price tickets and minimum schedules will be issued with each carton.

Yours truly,

J. & F. BELL, LTD.

Glasgow, May 25th, 1903.

FORMATION OF A TOBACCONISTS' ASSOCIATION AT SEACOMBE.—

For some time the tobacconists of Wallasey and district have felt the need of an association of wholesale and retail tobacconists to look after the interests of their trade. A month ago Mr. W. C. Millar, of Seacombe, went round to a number of the tobacconists of the district with a view to forming an association. A meeting was held, and eventually an association was formed under the title of "The Wallasey and District Wholesale and Retail Tobacconists' Association." At the meeting Mr. J. H. Little, of Seacombe, was elected chairman; Mr. J. G. H. Rotherham, vice-chairman; Mr. W. C. Millar, secretary; and Mr. Langfield, treasurer, with a committee of nine. The objects of the association are (1) To improve the position and protect the interests of its members generally. (2) To attain and maintain a clear profit of 25 per cent. on all cigarettes, and 20 per cent. on all tobaccos sold. (3) To enable its members to meet in conference and discuss questions appertaining to their business as tobacconists, and (4) to create a better and more friendly feeling throughout the tobacco trade, and to endeavour, as far as possible, to prevent cutting of prices by any member engaged in the tobacco trade. On Thursday, May 9th, the second meeting of the association was held in the Abbotsford Hotel, Seacombe, when a representative body

of tobacconists of the district were present. Mr. J. H. Little (president) occupied the chair, and among those present were:—Messrs. J. G. H. Rotherham, W. C. Millar, Langfield, Boulton, Hayes, Openshaw, R. Russell, J. Russell, Lewis, Gadd, Roberts, Avery, Johns, E. Titley, Foster, and Robinson.—Mr. Millar announced that he had 18 new members to propose. These were elected.—Mr. Little said that a month ago the association did not exist, and up to that night they had a membership roll of 42, which was a very fair representation of the district. If they increased in the same ratio in the future month they would do well.—Mr. E. Titley then proposed the following resolution, which was seconded by Mr. Openshaw. The resolution was that the committee take into consideration and draw up a list of the prices to be charged for all tobaccos and cigarettes, and report same to the association, and the next meeting for discussion.—Mr. Millar asked for an assistant to help him in the secretary's duties. After some discussion Mr. Johns was elected as assistant secretary.—Mr. Johns said that if they were strong, he was sure the manufacturers would help them.—The following gentlemen were elected to serve on the Visiting Committee, who were to visit tobacconists, and ask them to join the association:—Messrs. Russell, Avery, Roberts, and Foster. The meeting closed with the customary votes of thanks.

LIVERPOOL AND THE TOBACCO TRADE.—Mr. H. Kerr Waddell presided on May 10th at the annual meeting of the Tobacco Trade Section of the Liverpool Chamber of Commerce, and in moving the adoption of the report, which detailed the proceedings of the section, observed that their efforts had been directed towards getting the central weights adopted by the Board of Trade. Proceed-

ing, he remarked: You would observe the discussion on tobacco in Parliament yesterday, in which it was stated that this article was taxed to its utmost limit, and with which opinion most of us will agree. At the same time the question of a small increase (say 2 per cent.) in the moisture allowed, which would be a decided relief to many of our manufacturers, was unfortunately shelved through the contradictory opinions urged upon the Chancellor of the Exchequer by two deputations he received. The incidence of duty upon tobacco is a very moot point. There is little doubt the working man pays the majority of the duty upon his smoke in the common pipe tobaccos, and it does not seem to me it would be unfair to raise the duty upon imported cigarettes to that of cigars, and to allow a much larger rebate for the offal in the manufacture of cigars in this country and the above allowance of 2 per cent. to the manufacturers of common tobaccos. In conclusion he observed: The excessive competition unhappily continues amongst our manufacturers, and it seems pitiful to think that the good old principle of "Live and let live" is not an up-to-date maxim acted upon by the leaders of our manufacturers. The conclusions that may be drawn from the working of trust methods in the tobacco business of this country, so far as developed, seem to be that whilst

TEOFANI'S

HIGH-CLASS

CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

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

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

T. VAFIADIS & CO.'S EGYPTIANS

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

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

CLARKE'S

CARLTON

TOBACCO



In Three Strengths, . . .

Mild, Medium, and Full.

PACKED IN 1 oz. FOIL PACKETS, 2 oz., 4 oz., and 8 oz. TINS.



SOLE MANUFACTURERS—

WM. CLARKE & SON,

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

LIVERPOOL AND LONDON.

they have po
manufacturer
yet they have
of all the oth
the independ
the competit
quality; and
tion of the l
farmer to ra
unanimously
mously elec
was re-elect
ing of tobac
resolved to
and inquire
the issue of
tation on t

Fire

An alarm
fire broke
and haird
BENJAM
don Street
three o'c
While it l
destructiv
and did
property
the house

FATAL
SEA—A
r8th, a
Battersee
of a toba
At the ti
Tilly wit
named F
were in a
Noticing
room th
only to
smoke a
the sho
high wa
window
have pe
with di
and so
In ano
8r was
her bef
The fi
remain
mortue

Abo
in the
Mr. V
The b
arrival
avail
fire sp
other
safety
the br
premi
escap
fitting
destr
to be

For

TRADE NEWS AND NOTES—continued.

they have possibly proved encouraging to those few large manufacturers more immediately concerned in the combine, yet they have reacted most disastrously against the interest of all the other sections of our trade, and very hardly upon the independent manufacturers. At the source of supply the competition is being largely strangled, especially as to quality; and in the long run it can only result in the limitation of the production of such classes as cannot profit the farmer to raise.—Mr. Foster seconded, and the report was unanimously adopted.—Mr. Alderman Maxwell was unanimously elected chairman of the section, and Mr. Foster was re-elected vice-president. The question of the weighing of tobacco in pounds was again considered, and it was resolved to write to the President of the Board of Trade and inquire whether he is now in a position to authorise the issue of a 50 lbs. weight, as suggested at the last deputation on the subject.

Fires.

An alarming and destructive fire broke out in the tobacconist and hairdresser's shop of Mr. BENJAMIN CURTIS, in Trimdon Street, West Sunderland, at three o'clock, on June 4th. While it lasted the fire was very destructive. It gutted the shop and did great damage to the property and the furniture in the house.

FATAL FIRE IN BATTERSEA.—At midnight on May 18th, a fire broke out at 108, Battersea Rise, on the premises of a tobacconist, Mr. P. C. Tilly. At the time of the outbreak Mr. Tilly with his assistant, a man named Fisher, and several friends were in a room on the first floor. Noticing smoke entering the room they reached the door only to be met by a burst of smoke and a fierce blaze from the shop beneath. But for a high wall running near a back window they would probably have perished, but they managed with difficulty to climb on this and so escaped into the street. In another room a woman aged 81 was sleeping. Several attempts were made to reach her before the arrival of the brigade, but without success. The firemen, after the fire was extinguished, found her remains among the ruins. The body was removed to the mortuary.

About half-past six o'clock, on June 4th, fire broke out in the premises in High Street, Galashiels, occupied by Mr. WILLIAM LAUDER, tobacconist and newsagent. The burgh fire brigade was called out, but before their arrival it was evident that their services would be of no avail in saving the stock, which blazed fiercely, and the fire spread to the dwelling-house in rear of the shop. The other tenants in the block also became alarmed about the safety of their property, but with a plentiful supply of water the brigade succeeded in confining the fire to Mr. Lauder's premises, which were completely gutted. The house above escaped with slight damage, but the whole of the stock, fittings, and house furnishings on the ground floor were destroyed. The loss, which is considerable, is understood to be covered by insurance.

Foreign.

POPULAR BRITISH PIPES AND TOBACCO.—Owing to the increasing favour with which the English pipe and tobacco are regarded in Germany, Baden cigar makers experienced a falling off of trade last year.

CHINA.—In his report for the year 1902, H.M. Consul at Hankow states that the new entry of cigars and cigarettes into that port, to the value of £5,015 in 1902, marks the introduction of the revised tariff. European matches reappear with 26,260 gross, against Japan's 22,660 gross, and the local factory took more materials than ever.

CIGARETTES NOT YET PROHIBITED IN CANADA.—An Ottawa cable states that in the House of Commons the Bill prohibiting the importation, manufacture, and sale of cigarettes was defeated. It was ruled out of order by the Speaker on the ground that it had originated in committee of the whole House.

TOBACCO IN SWITZERLAND.—The beautiful mountain republic of Europe has carried on tobacco culture for many years, and despite the difficulties of environment has built up a very satisfactory industry. The growing is confined to three cantons—Berne, Frybourg, and Vaud. The acreage is as follows: Berne, 65 acres; Frybourg, 612; Vaud, 727. The crops as officially announced were: Berne (1899), 299 quintals; Frybourg (1901), 3,334 quintals; Vaud (1901), 5,438 quintals. The export of tobacco leaf in 1901 was 4,639 quintals.

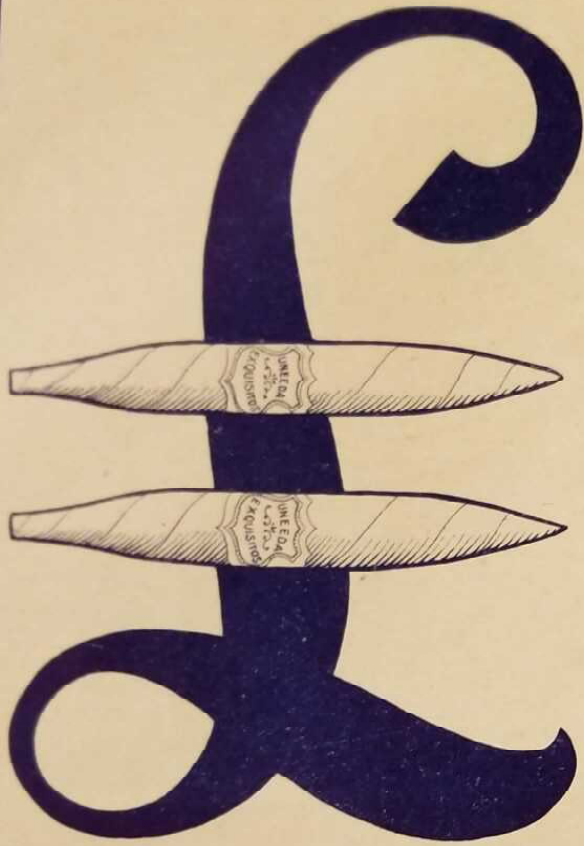
TOBACCO IMPORTATION INTO INDIA.—Lord George Hamilton, in reply to Sir M. Bhownagree, has stated that the imports of foreign tobacco into India during the last two years were:—1901-2, 4,416,688 lbs., of the value of £300,158; and 1902-3, 4,199,403 lbs., of the value of £297,669. A tobacco excise or State monopoly in India had been frequently considered and rejected as impracticable. Lord Herschell's Indian Currency Committee reported in 1893 that it would involve constant and vexatious interference with the people, and that the cost of collecting and enforcing the tax would be enormous in proportion to the sum realised.

MESSRS. EDWARD SAMUELSON & CO., in their June report, state that "there is no change to note in our market for North American tobacco. The inquiries for Virginia and Carolina leaf and strips indicate that buyers anticipate lower prices in consequence of the large stocks shown by the warehouse returns, but the supplies actually on sale are so abnormally small that any extra-sized buying would sweep off the medium-priced grades. There are no desirable low-priced leaf or strips. Westerns are without change, but shippers are convinced that time and seasons are in their favour. Imports: 2,119 hhds., viz., 399 Virginia leaf, 603 strips, 615 western leaf, 419 strips, and 83 other sorts. Deliveries: 5,055 hhds., viz., 584 Virginia leaf, 2,135 strips, 533 western leaf, 1,782 strips, and 21 other sorts. Exports: 337 hhds., viz.,

ISHERWOOD'S Choicest Cairo Cigarettes.

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

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



HOW
TO
MAKE
MONEY

STOCK
UNEEEDA

EXQUISITOS

WITH 50% PROFIT

39 Virginia
of which 24
6 Jersey, 3
1 Calcutta
against 90,
period the

GREEK
leaf has pr
bacco gro
has been
own peopl
entered th
caused pri
interest.
Macedonia
proved th
scale. In
to have
which yi
pounds;
pounds;
pounds.
prices sh
The buy
few Ital
American
they con

TOBA
output o
the follo
189
189
189
190
190

The ex
600,000
160,000
ment r
regulat
receive
cultiva
Moreov
guild e
under
excessi
tobacc
empire
four j
Okay

AM
of the
at An
and 2
offere
owing
active
ordin
realis
in gr
buyin
price
930
PB/
4s. a
a lot
while
Ltd.,
to 4
thes

TRADE NEWS AND NOTES—continued.

39 Virginia leaf, 65 strips, 230 western leaf, and 3 strips, of which 247 were sent to West Coast of Africa, 73 Sydney, 6 Jersey, 3 Durban, 2 Isle of Man, 2 Bombay, 2 Cape Town, 1 Calcutta, and 1 Guernsey. Stock: 118,597 hlds., against 90,835, 92,190, 93,528, 79,465, and 82,010 at this period the previous five years."

GREEK TOBACCO.—The increasing demand for Turkish leaf has proved a godsend to the farmers of Greece. Tobacco grows well in the classic country, but its culture has been neglected and its merits overlooked by even its own people. Four years ago Dutch and German merchants entered the field and bought up considerable amounts, this caused prices to rise a little—enough to arouse agricultural interest. One result was the introduction of Turkish, Macedonian, and Syrian seed. That from Macedonia proved the most successful, and it is now used on a large scale. Incomplete reports for 1902 show the Greek output to have been about 8,000,000 pounds. The provinces which yielded this amount were Acarnania, 1,300,000 pounds; Aetolia, 1,200,000 pounds; Nauplia, 1,600,000 pounds; Argos, 1,500,000 pounds, and Morea, 900,000 pounds. Much of the 1903 crop is contracted for, the prices showing a handsome increase over those of 1902. The buyers are Dutch, Germans, and Egyptians, with a few Italians and Austrians. It is rumoured that the American Tobacco Co. are behind the chief buyers and that they control one-half of the growing crop.

TOBACCO IN JAPAN.—The tobacco acreage and output of Japan vary to a large extent, as will be seen by the following official returns:—

1897	66,137	acres.
1898	65,690	"
1899	105,400	"
1900	81,105	"
1901	57,500	"

The exports of tobacco are about as follows:—Cigarettes, 600,000,000; leaf, 200,000 lbs.; cut and other tobacco, 160,000 lbs. The sale of leaf tobacco has been a Government monopoly since the year 1896. Under the present regulations every cultivator of tobacco in Japan must receive permission from the Government, and is obliged to cultivate according to the methods prescribed by the latter. Moreover, every manufacturer of tobacco has to join the guild established according to law. Thus the industry is under strict surveillance of the Government, and either excessive or secret cultivation is carefully regulated. The tobacco plantations are rather scattered throughout the empire, but the production is comparatively large in the four prefectures of Kanagawa, Aichi, Kagoshima, and Okayama.

AMSTERDAM TOBACCO SALES.—The fourth sale of the season for Sumatra and Borneo tobacco took place at Amsterdam on May 8th, when 19,806 bales of the former and 2,032 of the latter, or a total of 21,838 bales, were offered to tender. The market, after its enforced rest owing to the late labour troubles, proved a good and active one; but the run was on fancy colours, the extraordinary light-coloured leaf which is in favour in Germany realising all the top prices. The Teutonic element was in great force, although there was also a fair amount of buying by Americans and by the trusts. The highest price of the sale was realised by two parcels, aggregating 930 bales, belonging to the Deli-Maatschappij, brands PB/3 and 5, which sold at an average of 239 cents, or 4s. a pound. The same concern took second place with a lot of 358 bales, brand P/3, sold at 234 cents, or 3s. 11d.; while the New Darvel Bay (Borneo) Tobacco Plantations, Ltd., came third with two parcels, amounting together to 433 bales, which fetched 207 cents, or 3s. 5½d. From these prices there was a drop to 187 cents, and about 8,000

bales sold between 100 cents and 200 cents, most of the balance fetching not less than 50 cents, or 10d. The United Lankat Plantations, Ltd., sold two parcels, amounting to 753 bales, at an average of 138 cents, or 2s. 3½d.; the Serdang Tabak Maatschappij obtained 94 cents, or 1s. 7d., for 344 bales; the New London Borneo Tobacco Company, Ltd., sold three parcels, aggregating 765 bales, at 50 cents, or 10d.; and the New London and Amsterdam Borneo Tobacco Company, Ltd., realised 42 cents, or 8½d., for 220 bales. According to the published statistics, there has been sold to date in Amsterdam 75,087 bales of Sumatra and 3,693 bales of Borneo leaf, and the stocks of both lying unsold come within a small percentage of the quantity of tobacco disposed of.—The fifth sale of the season for Sumatra and Borneo tobacco took place on May 28th, when 21,595 bales of the former and 1,759 bales of the latter were offered to tender, making a total of 23,354. Despite the quantity being unusually large, the market tone was excellent, and prices were very good all round considering the quality of most of the leaf offered, which, owing to the season being now fairly advanced, was of medium grade. The American buying was very pronounced, and the Germans were not far behind. Prices, as customary now, were not declared; but the honours of the sale fell to the Deli-Maatschappij, which realised over 200c. for a lot of 646 bales. The London companies did very well. The United Lankat Plantations, Ltd., obtained about 140c., or 2s. 4d., for a lot of 481 bales from its Tjermin estate, and 45c., or 9d., for 654 bales, consisting of three parcels, representing the concluding shipments from its Songei Gerpa estate. The British Deli and Langkat Tobacco Company, Ltd., sold 460 bales at about 100c., or 1s. 8d., and the Serdang Tabak Maatschappij 504 bales at about 105c., or 1s. 9d.—a very high price for Serdang. This province is generally conspicuous for large crops rather than quality. The New Darvel Bay (Borneo) Tobacco Company, Ltd., sold two parcels, aggregating 987 bales, at about 120c., or 2s.

NEW LONDON BORNEO TOBACCO.—The report of the New London Borneo Tobacco Company, Ltd., for 1902, states that the crop of 1901 proved to be 5,499 bales, as compared with 5,575 bales produced in 1900. The average price obtained was 78 cents per half kilo., or about 1s. 2¼d. per lb., as compared with 74½ cents per half kilo., or 1s. 1½d. per lb. obtained for the 1900 crop, and 78 cents or 1s. 2¼d. per lb. for the 1899 crop. The accounts for 1902 show that the 1901 crop realised £46,621, and the total sum chargeable against the same, including London expenses (less receipts) and depreciation, amounts to £36,228, showing a balance of £10,392, and after deducting £1,077 placed to reserve in accordance with the articles of association, which will then amount to £8,978, there remains £9,315 available for distribution. The balance of undivided profit brought forward from last year is £163 which, added to the £9,315, makes £9,479, out of which a dividend of 6½ per cent. on the ordinary shares, amounting to £4,000, was paid in January, and the directors now recommend a final dividend for 1902 of 7¼ per cent. on the ordinary shares and 1½ per cent. on the deferred shares, amounting together to £9,410, leaving a balance of £69. The total dividend for the year 1902 is thus 14 per cent. on the ordinary shares and 1½ per cent. on the deferred shares. The crop of 1902 is estimated to have produced about 6,750 bales, of which 5,285 have been shipped to Amsterdam, the remaining portion having been unfortunately destroyed by fire at Bongon on 26th March, 1903. The company's claim in respect of the loss occasioned by this misfortune has been admitted by the underwriters, and is now in process of settlement. The sales at Amsterdam to date are 2,022 bales, realising an average of 72½ cents per half kilo. The crop contained a much smaller portion than usual of Havana colours and has unquestionably been affected by the lengthened droughts of last

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

The Real English Bulldog,

NOT THE SHAM



5 A 1d.

The Real Godfrey Phillips'
GUINEA GOLDS.

Not the Foreign Imitations.

TRADE NEWS AND NOTES—continued.

season; the market at Amsterdam is also depressed, owing to the largely increased supplies from Sumatra. Expenditure on the 1903 crop up to the end of the year amounts to £26,317, as against £27,105 in 1901. It is proposed to plant in 1903 a total of about 800 fields. At the date of the latest mail advices, the weather was reported as very favourable for field operations. The joint cultivation at Sapong in co-operation with the Borneo Tobacco Estates, Ltd., is proceeding satisfactorily. The health of the coolies, always a matter of anxiety in opening new estates, is exceedingly good, and the difficulties of transport are proving less than was anticipated. The Sapong manager hopes to plant from 70 to 80 fields during the present season. In connection with this enterprise, it is the present intention of the directors to make a further call of 1s. per share in the autumn.

Law.

THE HALIFAX TOBACCONIST CASE: INJUNCTION GRANTED.—On May 16th, in the Chancery Division of the High Court, Mr. Justice Kekewich concluded the hearing of the case of *Hutchinson v. Clayton*, which was an action brought by the plaintiff, a wholesale tobacconist and cigar merchant, carrying on business at Halifax, for an injunction and damages against the defendant for alleged breach of an agreement not to trade as a wholesale or retail tobacconist within a radius of seven miles of the Town Hall, Halifax. There was also a motion to commit the defendant for breach of an undertaking given to the Court. The defence was a denial of the plaintiff's allegations. Mr. Justice Kekewich said he had not the slightest doubt that the agreement between the parties existed, and they were bound by it. The issue he had to try was whether the business was really the property of Mrs. Clayton or only a sham. He held it to be a sham proprietorship, and that the defendant had himself been carrying on the business at Crown Street. He did not think it would be right to make an order sending the defendant to prison, but he should order him to pay the costs. An injunction would be granted restraining the defendant from carrying on business except as a retail tobacconist. There would also be an inquiry as to damages.

Limited Companies.

THE BARON CIGARETTE MACHINE COMPANY (Limited and Reduced) announce that the Court having sanctioned the further reduction of the capital from £90,000 to £60,000 by the return of 5s. per share (£30,000 cash) to the shareholders, cheques for the amount will be ready for delivery on the 25th inst.

JOHN HUNTER, WILTSHIRE & CO. LTD.—The annual general meeting was held on May 11th, at the London Tavern, Fenchurch Street. Mr. John Hunter, who presided, expressed the regret of the directors that they had to recommend a dividend at a lower rate than was customary. The company had had a bad year, and the decrease which had taken place in the net profit had been caused by the growth of expenditure, which in a good year would have made but little appreciable difference. During the 16 years ended December 31st, 1901, the company paid an average dividend of 8 per cent. per annum, which was equivalent to 128 per cent. on the paid-up capital, so that original shareholders had received the whole of their investment back in the shape of dividends, with something over. In addition, a reserve account of £10,800 had been created, and £17,000

had been written off the purchase account. The present sound position of the company was due to the board's policy of not dividing profits up to the hilt. In no year had there been more difficulty than in the year under review. There had been various changes and combinations, the uncertainty in connection with which had created a feeling of unrest in the trade. A large number of Havana cigar factories were now controlled by American capitalists, and he was informed that arrangements were being made by which competition would be kept within reasonable limits. If this were done the company would benefit. Business showed signs of improving during the current year. The gross profit was £15,494, as compared with £15,778 in the previous year. The net profit of the year was £5,172, or £1,213 less than last year's. He moved the adoption of the report and the declaration of a dividend of 3s. 6d. per share, being at the rate of 7 per cent. per annum for the six months ended December 31st, 1902, and making, with the interim dividend, 6 per cent. for the year. Mr. Hughes seconded the motion, which was carried.

E. GABARROT & CO. (LIMITED).—The third ordinary general meeting was held on June 4th, at Winchester House, Mr. James C. Williamson presiding. In moving the adoption of the report, the chairman said that the directors shared the proprietor's disappointment at the result of the year's trading, not alone because they were the largest shareholders in the company, but because when they last met there appeared every reasonable possibility of a satisfactory result. The large sum for goodwill was really the difference between the nominal value of the shares issued to the shareholders and the actual assets acquired by the company. The property taken over from the old company had doubtless a considerable value, but owing to the compulsory legacy of goodwill, the amount at their disposal for working capital was not excessive, especially as the long credit they were obliged to give in Mexico monopolised a somewhat large amount. Owing to the falling off in the Mexican trade, the sundry debtors were £1,000 less. In explanation of this he called attention to the violent fluctuations in the exchange and to the steady depreciation in the value of the Mexican dollar, which had demoralised business in the Republic. Moreover, competition had increased with the falling off in trade, the manufacturers straining every nerve and making what they trusted might only be temporary sacrifices to secure customers. The company were not less well equipped than their neighbours, but these struggles must necessarily be reflected in their profit and loss account. The board were advised that orders, which had been dwindling down until February last, had since come in more freely. In spite of expectations the 1902 crop of tobacco proved disappointing, being unsuited to the company's requirements and very expensive. This year they had been able to purchase their stock on more favourable terms, and they had it from Mr. Baselow's actual knowledge that it was well adapted to their manufacture. A considerable saving, therefore, would be effected in the current year's working, and the quantity secured and paid for would, under the normal rate of output, carry them on until June, 1904. Arrangements were almost completed to ensure a constant and uniform supply of that class of raw material which was so necessary for the successful progress of their business. They had practically no liabilities and the balance sheet was substantially the same as it was last year, with the exception that they had a debit to profit and loss account of £1,333, most of which consisted of loss in exchange on their Mexican assets. Since the date of the accounts, however, the Mexican dollar had so far increased in value that the greater part of the loss in exchange had already been recovered. The financial position of the company was strong, they had only had a temporary set back, and the directors confidently anticipated that the company might yet be made a success. The report was adopted.

"B.B. SPECIAL" MIXTURE. Sole Manufacturers: BARTLETT & BICKLEY, 17, Brook St., LONDON, W.

New Companies.

BIG BORE PIPE, LTD.—Registered 7th May. Capital, £1,000 in £1 shares. Objects:—To carry on the business of pipe makers, tobacconists, manufacturers of and dealers in cigar and cigarette holders and smokers' requisites generally, &c. No initial public issue. Registered without articles of association. Registered office, 37, Walbrook, E.C.

CAPITAN GENERAL CIGAR COMPANY, LTD.—Registered on March 11th, with a capital of £2,710 in £1 shares (1,210 preference). Object, to adopt an agreement with Francis E. Van Raalte, E. Van Raalte, and E. Hart, for the acquisition of the business connected with the trademark Capitan General, and to carry on the business of manufacturers of and dealers in tobacco, cigars, cheroots, cigarettes, pipes, and tobacconists' sundries. No initial public issue. The first directors (to number not less than two nor more than five) are S. Benedictus and I. H. Benedictus. Qualification, one share. Remuneration as fixed by the company. Registered office, 23, Commercial Road, E.

W. KLINGENSTEIN & CO., LTD.—Registered on March 14th, with a capital of £600,000 in £1 shares (300,000 five per cent. cumulative preference). Object, to acquire, as a going concern, the business of cigar merchants carried on by W. Klingenstein and others, and to carry on the business of tobacco and cigar manufacturers, growers, exporters, importers, and merchants, dealers in cigarettes, snuff, tobacco, and tobacconists' sundries, &c., proprietors of cigar and tobacco divans, refreshment and reading-rooms and other conveniences, refreshment contractors, licensed victuallers, wine, beer, and spirit merchants, manufacturers of and dealers in aerated and mineral waters and other drinks, company promoters, financiers, manufacturers of plant, machinery, and apparatus necessary or convenient for carrying on any of the above-named businesses, &c. The signatories are:—

	SHARES.
C. E. Lambert, Manor House, Effingham, Surrey	.. 1
W. Butler, Tolworth Lodge, Tolworth, Surbiton	.. 1
W. Klingenstein, 30, St. Mary Axe, E.C.	.. 1
S. Behr, 30, St. Mary Axe, E.C.	.. 1
C. R. Butler, 7, Sloane Gardens, S.W.	.. 1
I. W. Schubach, 30, St. Mary Axe, E.C.	.. 1
A. Klingenstein, 30, St. Mary Axe, E.C.	.. 1

No initial public issue. The number of directors is to be not less than seven nor more than nine. Whenever there are seven directors, four shall be nominated by the Imperial Tobacco Company (of Great Britain and Ireland), Limited, and five shall be so nominated when the total number is nine, so long as that company holds three-fifths of the ordinary shares. The remaining directors are to be appointed by the original vendors to the company, so long as such vendors hold two-fifths of the ordinary shares. The first directors are W. Klingenstein, S. Behr, I. W. Schubach, and four persons to be nominated by the said Imperial Tobacco Company before the statutory meeting. Qualification until statutory meeting, one share; afterwards, 10,000 preference and 10,000 ordinary shares, provided that while the said Imperial Tobacco Company shall hold 50,000 preference and 50,000 ordinary shares, its nominees shall be deemed sufficiently qualified. No remuneration for at least five years. F. A. Moorcroft is the first secretary.

Obituary.

MR. A. E. HINE, who at one time kept a tobacconist's shop opposite the railway station, Exmouth, died on Saturday, May 9th, after a protracted and painful illness.

D. W. DICKINSON.—Mr. D. W. Dickinson, tobacconist, &c., of 8, East Street, Fleetwood, died suddenly on June

6th. Deceased had complained of pains in his chest for some time, and, feeling worse, he went to a chemist for some mustard leaves. On returning he laid down on the sofa and expired almost immediately.

Police.

THIEVES AND A RECEIVER PUNISHED.—At the Clerkenwell Sessions, on May 28th, Israel Solomons (28), Isaac Goldstein (20), tailors, and Isaac Stein (23), bootmaker, were convicted of stealing, and Isaac Ginsberg (48), shoe-keeper, pleaded guilty to feloniously receiving the proceeds of a burglary at the warehouse of Israel Zeegers and others, cigar manufacturers, of Chicksand Street, E.—Mr. Parson prosecuted; Mr. T. P. Grain represented Ginsberg.—The arrest of the prisoners by Detective-sergeants Crutchett, the Smith, Cornish, and Thornell, of the H Division, for which the Court and jury commended them, led to the recovery of almost the whole of the proceeds of the burglary, which included 19,000 cigars, and 20 lb. of tobacco leaf, which and about £2 taken from hospital collection boxes. Goldstein and Stein actually committing the robbery on the night of May 11th, whilst Solomons kept watch for the approach of the police. Most of the stolen cigars were traced to the premises of Ginsberg, who was carrying on the joint businesses of a restaurant keeper and tobacconist in Brick Lane, Spitalfields. Ginsberg had been suspected of receiving stolen property for some time, and Goldstein and Stein had been previously convicted.—Goldstein was ordered 18, Stein 15, Ginsberg 12, and Solomons—his first offence, committed through poverty—nine months' imprisonment.

ALL PRIZES—BUT GAMING.—Nicola Fabrizi, refreshment house keeper, of 412, Bethnal Green Road, was summoned at the Worship Street Police Court, on June 1st, for permitting gaming on his licensed premises. Police evidence showed that the defendant had in his shop, on the wall, a machine which, on a penny being put into the slot and fired by means of a spring, offered as a prize a cigar or a cigarette, according to the success of the person working the spring in getting the coin into one of two receptacles—one for the cigar and the other the cigarette. The player always got something, the machine thus being contrary to those on which previous prosecutions had been taken, where the coin sometimes fell into a slot, which did not entitle the player to anything.—Inspector Sly, J Division, said he estimated the cigarettes at about three a penny; the cigar might be worth three-halfpence.—Mr. Corser said the player, of course, hoped to get the cigar, and that was gaming. That was the element of chance.—The defendant said the owner of the machine told him it was not gambling, as it was "always a prize."—The Inspector said that since the police visit the machine had been taken away. The players were always boys.—The defendant said he would not allow the machine to be used again, and was told that if he did the fine was £5. He was let off on paying 2s. costs.

PETERSON'S PATENT PIPES.—At the Southampton Police Court last month James Bridge, tobacconist, Above Bar, was summoned for unlawfully applying a false trade description within the meaning of the Merchandise Marks Act, 1887—to wit, "Peterson's Patent Pipes," to certain tobacco pipes, on October 2nd and 18th.—Mr. A. C. Hallett appeared to prosecute, and Mr. C. Lamport was for the defence.—Owing to defendant's illness the magistrates could not deal with the case fully, but Mr. Hallett said his client would be satisfied with an apology and the payment of the costs, which amounted to nearly £12, as prosecutor had come from Dublin.—The case was withdrawn on the understanding that seven guineas be paid towards the costs.

Pu

B. Y
of B. Y
states
had an
and fis
the dir
a divid
ward a

HE
THE
genera
held o
E.C.
in mo
which
able d
from
never
equal
that
conne
Ltd.,
of pr
on th
tract
divid
but a
cause
duce
matt
prod
now
of th
the p
bala
for.
had
pres
only
cord
dict
the
and
dur
inci
had
The
div
Tot
an;
The
to
yea
but
am
anc
res
yea
Th
tol
ha
wh
it
the
oc
wi
wh
fin
be

TRADE NEWS AND NOTES—continued.

Public Companies.

B. MORRIS & SONS.—The report of the directors of B. Morris & Sons, Limited, for the year to March 31st, states that the accounts show, after ample provision for bad and doubtful debts, depreciation of plant, machinery, and fixtures, a credit to profit and loss of £3,241. This the directors propose to deal with as follows:—By declaring a dividend of 2½ per cent. for the year, and carrying forward a balance of £722 to next year's account.

HENRY CLAY AND BOCK. THE CHANGE IN THE COMPANY'S CONDITION.—The fifteenth ordinary general meeting of Henry Clay and Bock and Co. Ltd. was held on May 13th, at Winchester House, Old Broad Street, E.C., under the presidency of Lord Ebury.—The Chairman, in moving the adoption of the report, said the conditions which had prevailed during the year 1902 threw considerable difficulties in the way of extracting profitable results from the Cuban Tobacco industry; but this company, nevertheless, succeeded in securing profits very nearly equal to those preceding. It happened, unfortunately, that for the first time during the existence of their connection with the Havana Cigar and Tobacco Factories, Ltd., that concern had made a demand upon instead of providing a supplement to their profits, whilst they, on the other hand, had had to provide, under their contract, £9,000 to supplement that company's preference dividend. Opinions had been somewhat divided as to the causes which had led to this unhappy circumstance, but as he recently had an opportunity of dwelling upon those causes from his own point of view, he need not now introduce anything which could be regarded as controversial matter, more especially as the circumstance itself had produced one gratifying result. It had enabled those who now exercised the paramount influence in the distribution of this company's profits to show that they were alive to the propriety of a conservative policy in dealing with the balance remaining after fixed charges had been provided for. It was a balance in which the parties referred to had all but an exclusive interest, and he thought those present, as preference shareholders, would be wanting, not only in courtesy, but also in common sense, if they failed cordially to express their appreciation of the spirit which dictated that policy. Turning to the profit and loss account, the Chairman said that such items as legal, travelling, and miscellaneous expenses had been somewhat swollen during the period under review, in consequence of the costs incidental to the negotiations which, throughout the year, had been passing between London, New York, and Havana. The absence of the amount paid in the preceding year as dividend upon their holding in the Havana Cigar and Tobacco Factories, Ltd., was rectified by the presence of an item of £5,000, the amount forfeited by Mr. G. P. Butler. The actual upshot was that they carried down as profits to the balance sheet some £1,500 more than in the previous year. The sundry creditors had increased by £15,000, but this was mitigated to a slight extent by a diminution amounting to £2,000 in their debt to the Havana Cigar and Tobacco Factories, Ltd., for working capital. The reserve fund, owing to an addition which was made last year of £6,500, stood in the balance sheet at £60,000. The stock showed an increase of £26,000, but the outlay of tobacco plantations was £3,000 less, and the sundry debtors had lightened their debit to the extent of about £9,000, which, according to his view, was a good feature, because it showed that planters paid up with greater alacrity now that they had been given time to settle down again to their occupation. He could scarcely conclude his remarks without making some allusion to the change in its condition which the company had experienced during the past financial year. The 1st January, 1902, found it as it had been for 14 years, with its original constitution, and practi-

cally with its original directorate. The 1st January, 1903, found it with a constitution remodelled, the directorate trebled in number, and the centre of gravity considerably displaced. During the intervening period, which, to him and his original co-directors, was one of all but ceaseless labour and anxiety, a bonus amounting to about £150,000 was distributed in addition to the par value of their property to about three-quarters of the shareholders in this company, and it was out of regard to the remaining shareholders, who were very few in number, that he felt he ought to offer a few words of explanation. They might reasonably desire to know the exact meaning of what had taken place and how it affected the intrinsic value of their property and their prospects in the matter of dividends, and he could give the explanation in a very few words. The parties who distributed that magnificent present to the great majority of the shareholders were not persons who spent money with the idea of losing it. They spent the money in this case because they had large interests in Cuba which they came to the conclusion could not be worked to the best advantage without being fortified with the further addition of that material portion of the Cuban industry over which Mr. Bock was the presiding genius in Havana, and they no doubt thought it also necessary to obtain a share in the services of that gentleman himself. Well, having arrived at that decision, they backed it freely with their money, and they had got now practically what they wanted, and he believed they were well satisfied with their bargain. Of course, a good deal would depend upon the way in which the old management fused with the new, but, so far as he was aware, there was no occasion for pessimism in that direction. The industry, too, would no doubt require some recuperation after the treatment which it had received at the hands, first, of rebels and then belligerents; but when once the essential conditions were established it seemed to him inevitable that the priceless advantage of a practical monopoly would find expression in profit, upon which the small sum now required to pay the preference dividend should make no appreciable inroad.—Mr. Joseph Hood seconded the motion, and, in doing so, thanked the Chairman for his expression of gratification that the ordinary shareholders had not asked for a larger dividend than 6 per cent. although the shares of that description had in the past been in the habit of receiving ten per cent. It was the desire of those whom he represented as holding the whole of the ordinary shares that the preference shareholders should be amply secured, and with that object in view they had thought it right that they should only take 6 per cent. on this occasion.—The report was unanimously adopted.

NEW DARVEL BAY TOBACCO.—The tenth ordinary general meeting of the shareholders of the New Darvel Bay (Borneo) Tobacco Plantations, Ltd., was held on May 18th, at Salisbury House, London Wall, E.C., under the presidency of Mr. Sigmund Sinauer, the chairman of the company. The secretary (Mr. M. Phillips) having read the notice convening the meeting, and the report of the auditors, the chairman said: Gentlemen,—When last year I had the pleasure of addressing you I was able to give you a very near forecast of the nature of what our present balance sheet would be, and I am pleased to say that my anticipations have been realised. Our tobacco—the 1901 crop—has sold at a very good price; in fact, we obtained for it the highest price of all the tobacco sold at Amsterdam last year, which is the best proof that it has made a name for itself in the trade. Therefore, if we get anything like a fair quality of tobacco in future we may feel sure that we shall get the best value for it. That, to my mind, is one of the most important points to a planter. As a result, we have been able to write off the debit balance which stood in the profit and loss account—namely, over £6,000—to write off our outlay in connection with the gold venture, to place

TRADE NEWS AND NOTES—continued.

£5,000 to the reserve, and to pay an interim dividend of 1s. per share. We now propose to pay a further 1s. per share, and to carry forward over £1,000. That, I am sure, you will admit is a very good result for a year's trading in a company like this. That really sums up the position so far as the 1902 crop is concerned. I presume what now interests you most is our prospect for the ensuing year—the 1903 crop. I am pleased to be able to tell you that we have successfully gathered that crop, which will be as large as the previous one and of a fairly good quality. I do not think it will be quite equal in the assortment to the 1901 crop, which was exceptionally good; still, with such a quantity of fairly good tobacco we can look forward to good results. The first shipment of 433 bales has arrived at Amsterdam. The remainder will come forward in instalments, and I expect that we shall have some in all the sales right up to October. As soon as we have realised an amount over estimated cost we shall be able to pay again an interim dividend. Planting for the 1903 crop is going on satisfactorily. Everything on the estate is reported as perfectly in order, and we have nothing that at present looks adverse in any shape or form to report. Altogether I seem to be able to tell you quite nice things this time. As regards the year under review, there is very little more to say besides what has been dealt with in the report. I do not think it necessary to deal separately with the figures in the accounts; they speak for themselves, but I shall be pleased to afford any explanation that may be desired and to answer any questions that shareholders may wish to ask. I now propose that the report and balance sheet be adopted, and that a final dividend of 1s. per share, free of income tax, be paid.—Mr. Gustave Buyschaert seconded the motion.—Mr. Archer congratulated the directors on the very satisfactory report presented, and expressed a hope that it was the first of many of the same kind that would be presented to the shareholders. There was only one question he desired to ask. In previous balance sheets the directors had given the amount the crop realised, whereas on this occasion they only gave the net amount after deducting all charges. Last year the crop realised £41,000, and this year it only realised £34,000 net. He did not know whether the Board had any reason for not giving the gross figure as in previous years. Then, he also wished to know if all the expenses in connection with the gold venture had been written off. He noticed that the figure was about £200 less than last year.—Baron A. von Stein (director) said the Chairman had made a most able, modest, and straightforward speech, but there was one point on which he begged to differ with him. He said that the quality of their tobacco this year was fair, and not so good as that of last year. In that respect he had made a slight mistake. The quality according to the advices from the manager was the same as that of last year, only there was more broken leaf, and, therefore, the tobacco would not fetch the price it would if there was a greater quantity of firsts and seconds. He spoke as one who had a thorough knowledge of tobacco.—The Chairman, in reply to Mr. Archer, said that on this occasion the directors had given the actual result only, but at the same time they had stated in the report that the gross price obtained was 2s. 7½d. per lb., and the crop consisted of 4,395 bales, which averaged about 140 lbs. each. It was, therefore, very easy for anyone to reckon what amount was realised. What the shareholders really wanted to know was the net amount they received, and that was a very important item in the present account—namely, £34,853; that was after deducting all charges, including extra remuneration to the assistant managers and European employes on the estate. With regard to the expenses in connection with the gold venture, some gold was sold after the last accounts, which reduced the amount by the sum mentioned. He was very pleased to hear from Baron von Stein that he considered the quality of the tobacco was the same as that of last year. He (the Chairman) thought it was better always to be on the safe side, and not to make the shareholders think they were

going to do wonders.—The motion was then put and carried unanimously.—Mr. Kahn moved the re-election of Mr. Sigmund Sinauer and Mr. Gustave Buyschaert, the retiring directors. He considered the report presented a very favourable one, and if the quality of the coming crop was as good as Baron von Stein had told them, he thought they might look forward to another very satisfactory report next year.—Mr. Eley seconded the motion, which was unanimously agreed to.—The Chairman, in acknowledging his re-election, said this company was almost a pet baby of his, and he had helped to nurse it through all sorts of ailments. He thought it had come out very well, and he hoped it would prosper in the future.—On the motion of Mr. Archer, seconded by Mr. de Bernardy, Messrs. Knox, Cropper & Co. were re-elected auditors.—Mr. H. E. Lever, son proposed a vote of thanks to the Chairman and directors for the able manner in which they had conducted the affairs of the company during the past year. He said that the company possessed a very valuable property, and he was sure the staff in the East were doing their best in the interests of the shareholders, but that was not enough. The main point was selling their tobacco, watching the market, and obtaining the highest price for it. He thought the present Board of Directors were a most hard-working Board, and they watched the market very carefully. The shareholders ought to thank them very much for the way in which they watched the market, and for the way in which they made the name of Darvel Bay known throughout the world. The shareholders had had the pleasure of smoking a Darvel Bay cigar, and he was sure they all liked it. In England particularly the mark of Darvel Bay was wanted; in fact, he could tell them, as a tobacco merchant, that they could not do without it. Therefore, he thought the company had a great future, and with such an efficient and hard-working Board of Directors as they had, they ought to do well.—Mr. de Bernardy seconded the motion.—Mr. Knox, in supporting the motion, said he had so much faith in the continuance and prosperity of Darvel Bay that he arranged with a nephew of his to go out there to be under Mr. Arensma, their manager, and only that morning he had received news of his arrival. He suggested that Mr. Arensma's name should be coupled with the vote of thanks proposed, because, however much profit their European employes might receive in the shape of percentages, a kindly word in the form of a vote of thanks from a meeting of this kind went a very great way to cheer them in their work.—The motion was unanimously adopted.—The Chairman briefly acknowledged the compliment, remarking that the directors would continue to use their best efforts to promote the success of the company. They were perfectly satisfied that the staff on the other side were doing all they could in the interests of the company. In Mr. Arensma they had a manager on whom they could thoroughly rely, and who, with his knowledge of Eastern life and of tobacco planting, had proved himself to be the right man in the right place. As Mr. Levenson had pointed out, the principal thing in a concern like this was to obtain the highest possible price for their tobacco. In this connection Baron von Stein was most indefatigable. He rushed off to Amsterdam the moment the shipments arrived, and examined the tobacco. He was a very large consumer of the tobacco in his own factory, and since its introduction he had never used a single leaf of Sumatra. The fact that his business had progressed, and that the customers seemed to be perfectly satisfied with his output, proved in itself that he had not lost anything by making the change. He (the Chairman) considered, therefore, that Baron von Stein was more entitled to the thanks of the shareholders than any of the other directors who had not that practical knowledge of the trade which he possessed. In conclusion, he expressed a hope that next year they would be able to meet under similar happy auspices.—The proceedings then terminated.

From the "London Gazette."

Receiving Orders.

DUNCOMBE HERBERT, tobacconist, Wellington Street, Newmarket, Suffolk. Date of order, May 1st, 1903.

ESKDALE ROBERT, tobacconist, &c., 56 and 56½, Front Street, Tynemouth, Northumberland. Date of order, May 23rd, 1903.

TAYLOR JOSHUA, tobacconist, &c., Buckle Lane, Normanton. Date of order, May 21st, 1903.

BORISSOFT, LOUIS, tobacconist, 1a, Great Dover Street, Southwark, London. Date of Order, May 26th, 1903.

SCHLARB, FREDERICK JOSEPH, tobacconist, 226, High Street, Willesden Junction. Date of Order, June 2nd, 1903.

First Meetings and Public Examinations.

DUNCOMBE, HERBERT, tobacconist, Wellington Street Newmarket, Suffolk. First meeting on May 13th, 1903, at 10.15 a.m., at the Official Receiver's, 5, Petty Cury, Cambridge. Public examination, May 13th, 1903, at 11 a.m., at the Guildhall, Cambridge.

ESKDALE, ROBERT, tobacconist, &c., 56 and 56½, Front Street Tynemouth, Northumberland. First meeting on June 3rd, 1903, at 12 noon, at the Official Receiver's, 30, Mosley Street, Newcastle-on-Tyne. Public examination, June 4th, 1903, at 11 a.m., at the Court-house, Westgate Road, Newcastle-on-Tyne.

Adjudications.

DUNCOMBE, HERBERT, tobacconist, Wellington Street, Newmarket, Suffolk. Date of order, May 1st, 1903.

TAYLOR, JOSHUA, tobacconist, &c., Buckle Lane, Normanton. Date of order, May 21st, 1903.

ESKDALE, ROBERT, hairdresser and tobacconist, 56, Front Street, Tynemouth. Date of Order, June 2nd, 1903.

Notices of Intended Dividends.

ANDERSON, JOHN, tobacconist, &c., 19, Skinner Street, Whithy. Last day for proofs, May 23rd, 1903. Trustee, J. R. Stubbs, Official Receiver, 8, Albert Road, Middlesbrough.

GARDINER, ARTHUR, tobacconist, 25, St. Benedict's Street, Norwich. Last day for proofs, May 27th, 1903. Trustee, H. P. Gould, Official Receiver, 8, King Street, Norwich.

HAMMOND, ALBERT VERITY, cigar, &c., merchant, 52, London Street, Southport. Last day for proofs, May 30th, 1903. Trustee, F. Gittins, Official Receiver, 35, Victoria Street, Liverpool.

SCHOTEL, GERARD ADRIANUS JACOB, cigar importer, 93, Aldersgate Street, E.C. Last day for proofs, June 11th, 1903. Trustee, E. S. Grey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

HODGSON, GEORGE WILLIAM JAMES, cigarette manufacturer, 6, Shepherds Place, Upper Brook Street, W. Last day for proofs, June 3rd, 1903. Trustee, G. W. Chapman, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

SCHULTZ, SIMON, tobacconist, 317, Hessle Road, Kingston-upon-Hull. Last day for proofs, May 20th, 1903. Trustee, A. S. Maples, Official Receiver, Trinity House Lane, Hull.

SEAMAN, JOHN, tobacconist, late 564, Fulham Road, S.W. Last day for proofs, May 20th, 1903. Trustee, E. S. Grey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

MILES, JOE, tobacconist, 15, Chapel Street, Harrogate. Last day for proofs, June 12th, 1903. Trustee, Donald Sween Mackay, Official Receiver, The Red House, Duncombe Place, York.

NICHOLS, DAVID, 131a, Yorkshire Street, Rochdale. Last day for proofs, June 12th, 1903. Trustee, William Denton, 7, Sweeting Street, Liverpool.

Notices of Dividends.

APPLEBY, JAMES, tobacconist, &c., 16, Hope Street, Filey. First and final, of 16s., at the Official Receiver's, 74, Newborough, Scarborough, on May 26th, 1903.

COUSINS, WILLIAM HENRY, tobacconist, &c., 50, Dinam Street, late The Square, Nantymoel. First and final, of 1s. 3½d., at the Official Receiver's, 117, St. Mary Street, Cardiff, on May 8th, 1903.

NORTON, BENJAMIN, tobacconist, &c., 20, Alexandra Road, Leeds. First and final, of 6s. 7d., at the Official Receiver's, 22, Park Row, Leeds, on May 25th, 1903. (Separate estate.)

SMITH, JOHN WILLIAM, tobacconist, 41, High Street, Grantham. First and final, of 3s. 8½d., at the Official Receiver's, 4, Castle Place, Park Street, Nottingham, on June 8th, 1903.

TADMAN, HERBERT ERNEST, wholesale and retail tobacconist, late 60, Waterloo Street, Kingston-upon-Hull. First and final, of 9½d., at the Official Receiver's, Trinity House Lane, Hull, on May 13th, 1903.

Application for Debtor's Discharge.

HODGSON, GEORGE WILLIAM JAMES, cigarette manufacturer, 6, Shepherds Place, Upper Brook Street, W. Day fixed for hearing, June 11th, 1903, at 11 a.m., at Bankruptcy Buildings, Carey Street, W.C.

Partnerships Dissolved.

TYLER & CO., tobacco manufacturers, Castle Gate, Nottingham, and Bank Street, Sheffield, so far as regards Alfred Tyler, who retires. Charles Tyler and Thomas Tyler will continue the business.

NEW PRICE LIST FOR 1903

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.

WOOD & TANNER, cigar merchants, 81, St. Leonards Road, Windsor.

VEALE, A. J., and T. J. CORCORAN, tobacco pipe manufacturers, Bristol, under the style of Corcoran & Co.

Order Rescinding Order made on Application for Discharge.

BRADBURY, JOHN, tobacconist and cigar merchant, 150, Soho Hill, Birmingham. Date of Order, February 16th, 1899; date of rescission, May 21st, 1903. Grounds of rescission, that the bankrupt has not filed the annual statement in accordance with Rule 244 of the Bankruptcy Rules, 1886 and 1890.

In the Matter of—

ALFRED LACY and HENRY THOMAS DUNN, tobacconists, High Street, Loughborough. The Official Receiver said the business was carried on by Dunn, Lacey following the business of a joiner. In answer to the Official Receiver, Lacey said he first started in the tobacco business twenty years ago, in the Cattle Market, and made it pay, but it fell off. He then opened in the High Street, and afterwards Dunn joined him. He (Lacey) followed his own business of a joiner. The business had been practically insolvent for ten years past. The examination was closed, subject to a proper statement being filed.

JACOB LEON SLOBODINSKY.—The public examination of Jacob Leon Slobodinsky, who lately carried on business at 68, High Street, Whitechapel, under the style of the J. L. S. Tobacco Company, took place on May 18th. The statement of affairs showed liabilities £15,497, of which £13,797 was unsecured, and an estimated surplus in assets of £4,000. It appeared from the Official Receiver's observations that the debtor was a Russian Jew by birth, but was naturalised in this country a few years ago. In July last he determined to open retail shops in order to "push" goods other than those of the Imperial Tobacco Company, and he subsequently took premises in Stoke Newington and Hammersmith for that purpose. In December, the J. L. S. Tobacco Company (Limited) was formed to take over the businesses, together with that carried on in Whitechapel, and also another business, and the debtor, who received £22,139 in shares and £3,000 in debentures, was appointed managing director of the company. He attributed his present position to inability to realise his shares. At the date of the receiving order an action was pending at the instance of a creditor to set aside the transfer to the company. Mr. Walter Boyle appeared as Assistant Receiver, and Mr. Francke on behalf of the debtor, Mr. Herbert Reed, K.C., and Mr. Wace representing the trustee. On examination, the debtor stated that until the beginning of the tobacco war his business was prosperous and solvent. He admitted that he had not got sixpence to pay his liabilities with after the promotion of the company; he only had the shares. He also admitted that he did not tell his creditors as a body, prior to the formation, that his business was going to be converted into a company. He estimated that he had paid his trade creditors £100,000 a year. The examination was concluded.

The Irish Tobacco Question.

There are two sides to every question, and there seems much force in the following letter from a "Country Retailer" recently published in the *Freeman's Journal* :—

10th March, 1903.

Dear Sir,—The public have been treated to a great many letters lately regarding the Irish roll trade, and the object of all those letters seems to be a request or demand to the retailers of tobacco to buy a certain class of tobacco, made in Ireland, at 2d. per lb. more than they can get an English-made article of the same quality for. The letter-writers urge this extraordinary demand on the tobacconists for the following reasons:—First, because the tobacco we are asked to pay 2d. per lb. extra for is Irish manufacture; and, secondly, because we should prevent the English and Americans from capturing the Irish trade and ruining the Irish manufacturers. Those letters, coming as they do from tobacco manufacturers or persons interested in the manufacture of the weed, are not altogether disinterested, and they certainly have the appearance of an hysterical appeal to the retailers to save the manufacturers from the Anglo-American bogie at the expense of their (the retailers') pockets.

Now, we are told by the pioneers of the present industrial movement that it is economically wrong to pay a higher price for a home-made than for a foreign-made article, provided the quality is equal. We are told that such a course would only tend to pamper incompetent manufacturers, would never stimulate them to competition in the world's markets, and would be "economic national suicide." Those arguments (which are those of the present industrial movement) forbid us on economic grounds to pay a higher price for this tobacco because it is Irish, and our own common sense forbids us to forego a very material profit on an article which forms the biggest part of our turnover.

Irish manufacturers further say that at their present price for this tobacco (cheap roll) they are making no profit, and if they sold it at the same price as the Anglo-American firm they would lose money on the transaction. If this be true the Irish manufacturers ought to encourage the buying of this particular Anglo-American product, since on their own showing it means a dead loss to the foreigner, and (even if they get a bigger price) it means no profit for them. I would for those reasons advise retailers to do as I do, viz., buy all my good rolls from Irish makers, as they give me good value, and make their own profit, and, secondly, buy all my cheap roll (and that only) from the foreigners, on which transaction they lose money. This course appears to me to be both logical, sensible, and patriotic.

In conclusion, I would like to give a word of advice to the Irish manufacturers in return for all the anonymous advice which retailers have received lately. My advice is this—Let the Irishmen take a leaf out of the English and Yankee book and organise their trade. Combine, combine. The Yankees combined and attacked the English trade; the English combined and repelled them. The Irishmen stood idly by, and, neglecting those signs of the times, never strengthened their position. The English and Americans have now combined to capture the Irish trade, and the Irish manufacturers whine to the retailer to save them instead of organising their scattered forces into one compact body and fighting the Anglo-American combine with its own weapons. The attitude of the Irish manufacturers all through this tobacco crisis has been a most contemptible one, and not very long ago we Irish retailers were treated to the spectacle of a "leading Irish manufacturer" presiding over a meeting of London tobacco retailers, and the object of this meeting was "to protect the London shopkeeper from the operations of the Anglo-American Trust." In his opening speech the Irishman modestly likened himself to the Irish General which England always requires to lead her forces to victory. Very pretty, indeed, but would it not be better if this valiant "leading" Irish tobacco manufacturer stayed at home and did something to organise the Irish trade and enable it to cope with foreign competition and foreign cutting?—Yours truly,
COUNTRY RETAILER.

MARSŪMA

A Secret Blend principally composed of CHOICEST EAST INDIAN Tobacco.
The most costly Tobacco in the World.

THE LARGEST SALE OF ANY BRAND OF CIGARS IN ENGLAND.

.....
*Our customers as well as ourselves receive many letters in
praise of this cigar.*

"To Mr. J. R. Pound, Tobacconist and Cigar Importer, 11, Mill Street, Bideford, Devon.

"Union Club, Westward Ho, Devon, October 7th, 1902.

"Dear Sir,—I have stayed in Havana for some time, and smoked Cabanas and the best brands of the Islands. I consider Havana cigars have *considerably deteriorated* since I was there, and it is difficult to find good cigars, except at high prices. I have smoked the box of 100 Marsūmas, as well as the samples from 1d. to 6d. which I purchased from you. *The Tobacco is good, the cigars burn evenly, are well made, and smoke freely and sweet to the very end.* If the Marsūma people continue to supply the same quality, and at the present price, you ought to do a good business with them.

"Yours faithfully,

"G. M. MOLESWORTH (Capt. R.N.)."

[This letter has been forwarded to us by Mr. J. Pound, Tobacconist, Bideford.]

Mr. MAURICE LEVY, M.P., writes—

"Many thanks for samples of 'MARSŪMA' Cigars. I consider 'SURABARANG' and 'SURABAKARTA' excellent Cigars."

[Above letter was addressed to Mr. J. Smith, Cigar Merchant, Cheapside, Leicester.]

Our advertising customers' names in local papers of course brings them many new customers. Here are letters addressed to ourselves.

J. EDWARDS, ESQ., of Shrewsbury, writes us as follows:—

"Clive Villa, Canon Street, Shrewsbury, March 23rd, 1903.

"Dear Sir,—The Marsūmas again have given every satisfaction, and I consider them excellent in every respect; in fact, I **HAVE NEVER SMOKED ANY CIGARS TO EQUAL THEM.** Having read an advertisement in a local paper that Mr. Penson, 1, Castle Street, Shrewsbury, stocked your cigars, I called upon him, as I wished to try a box of Nos. 2, 4, 5, and 6, but found to my disappointment that he only had one box 'Surabaya' in stock. I purchased this, and have ordered through him sample boxes of 2, 5, and 6. If the latter brands give as much satisfaction as the one I have tried, you may count upon my patronage in the future. I may say that I have recommended many of my friends to give Marsūmas a trial.

"Yours faithfully,

"J. EDWARDS."

INCOMPARABLY SUPERIOR TO HAVANNAS AT DOUBLE THE PRICE.

"4, Ducie Street, Prince's Road, Liverpool, October 22nd, 1902.

"Messrs. Andiamio & Co., Congleton, Cheshire.

"Dear Sirs,—Some weeks ago I wrote asking for the name of a tobacconist in Liverpool who kept a stock of your MARSŪMA Cigars, and you furnished me with the information. Since then I have had two boxes from Miss Pook, of Dale Street, and am quite delighted with the Cigars, which are equal to any that I have ever smoked, and incomparably superior to Havannas at more than double the price. If you continue to keep up the quality I do not think you need fear any competitors, as these cigars are far and away the best value that I have ever come across, and all the friends who have tried them are of the same opinion. I have recommended them to all my smoking friends, and I think Miss Pook must have done a pretty good business in them lately in consequence. As I have at last found a really good cigar at a very moderate price I do not intend to smoke any others in future. Wishing you every success which you deserve.—I am, yours faithfully,

"ARTHUR L. CRAIK."

Send at once for Trade Price List to—

HAVANNA CIGAR MANUFACTURING CO., HAVANNA, near Congleton, ENGLAND.

NEW LINES.

STATE EXPRESS.—We have great pleasure in reproducing a photo. of the well-appointed State Express Coach, which the Ardath Tobacco Company despatched to the "Derby" by way of advertising their well-known



brand of cigarettes. The idea is excellent, and we doubt not will do much to add to the popularity of the cigarettes which are already having a large sale and are firmly fixed in popular favour, owing to their uniform good quality and careful manufacture.

TOBACCO TRADE BENEVOLENT ASSOCIATION.

ANNUAL REPORT.

IN presenting the 43rd annual report your committee have with the greatest regret to record the death of two brothers who have been intimately connected with the Association for a great number of years, and who were two of the principal pillars of the society, Mr. James Chambers and Mr. George Chambers.

Mr. James Chambers, who died last summer, was one of the founders of the Association, and for a number of years one of its trustees. At the annual meetings his words of wisdom and genial advice were never failing, and always proved beneficial to the Association. He is mourned by an exceedingly large circle of members of our trade.

The shock of the death of Mr. George Chambers, which occurred very suddenly in December last, was most keenly felt by all his colleagues of your committee and by the trade at large. He began to take an active part in the management of the Association in 1871, was elected one of the honorary collectors in 1873, then an honorary secretary in 1877, the work of which office was then done by two members jointly, but from 1896 right up to his death he held the secretaryship alone.

During that very long time, a record time indeed, he worked and cared with such will and heart for the benefit of the Association and those whom it helps that it would seem impossible for any one member worthily to exceed him and singly to undertake the duties of the secretaryship. Fortunately, however, two members of the committee have agreed to do the work jointly and were elected honorary secretaries, viz.:—Mr. C. Vogelsberger, 8, London Street, E.C., and Mr. E. C. Osman, 61, Crutched Friars, E.C., subject to your confirmation at the annual general meeting which your committee look forward to with pleasure.

It is gratifying, therefore, that the affairs of the Association will continue to be managed by honorary officers. The second annual collecting day in October last, although by far less successful than the first, has nevertheless brought in sufficient additional funds to maintain the large increase in the number of pensioners and the increased amount of pensions.

All vacancies through deaths amongst the pensioners occurring within six months of the last annual meeting have been filled up, as provided by Rule 27; no vacancies have occurred since.

Unfortunately, the finances (which sadly require augmenting by additional subscriptions and donations) do not admit of further pensions being created to enable you to elect any of the six admitted candidates, all of whose cases, after careful examination, have been found very deserving.

Nevertheless, voting papers will be sent round, and a poll take place, to enable your committee to fill vacancies occurring within six months by admitting as pensioners those candidates in whose favour you record the highest number of votes.

You will have to elect two trustees, one in the place of the late Mr. James Chambers and one in the place of Mr. John S. Gilliat, who has resigned.

According to Rule 10, one-third of the committee whose attendance has been least during the year retire, but are eligible for re-election.

"UNEEDA" CIGARS.

In our previous issue we remarked that, "judging by the new show card which the manufacturers of 'Uneeda' cigars were about to issue to retailers stocking the brand, the demand for these cigars would be increased to a very large extent." That we were not wrong in our surmise is proved by the fact that on inquiry at the factory, our representative was informed that the demand for "Uneeda" cigars from the trade had far exceeded anything that they had ever anticipated when they placed their offer before retailers. So much so, in fact, is this the case that within the last few months, the number of hands employed in manufacturing "Uneeda" cigars has almost been doubled, and the extension of the factory is contemplated, in order to deal with the enormous output of "Uneeda" cigars. There can be no doubt that the "star" of the British cigar is in the ascendant, and nothing so much has been done towards helping this once despised article towards popularity, than the extraordinary good value which is given to everybody concerned, by the manufacturers of "Uneeda" cigars.

Wholesale Tobacconists' Protection Association, Ltd.

The Committee and Sub-Committee of the Association have been actively at work during the month, and much useful work is being done on behalf of the wholesale dealers to place them in a more secure position. All details will be made public as soon as possible, but considerable time must elapse before this is done. Nearly the whole of the old members have rejoined the Association, and new members have also been enrolled, showing that the trade recognises the usefulness of such an Association. A Special General Meeting will be called at an early date to consider and discuss many important matters. Notice will be duly sent to all members, and it is hoped that a large number of members will be present. Any wholesaler wishing to join the Association can obtain all information from the Secretary, WILLIAM FOYLE, 119, Sebert Road, Forest Gate, Essex.



THE

Uneeda (exquisitos) is the King of Cigars. It is manufactured from the finest Darvel Bay Borneo Tobacco procurable, and there is nothing on the market to equal it for aroma and flavour. The exceptional qualities of this

KING

of Cigars are recognised by all loyal and loving subjects of the "fragrant weed," and its popularity is second to none. Retailers who do not already stock Uneeda exquisitos should bear in mind the exceptional terms offered to them by the manufacturers: FREE WINDOW DISPLAYS, SHOW-CARDS, and TICKETS, besides a PROFIT

OF

FIFTY PER CENT. By stocking Uneeda exquisitos retailers will not only increase their profits, but also their turnover, because the splendid value of Uneedas will delight their customers and attract them for other lines which they offer for sale. Can you therefore afford to be without this king of

CIGARS

Uneeda exquisitos?

CIGAR MANUFACTURERS' FEDERATION.

THE REBATE QUESTION.



THE fourth annual general meeting of the United Kingdom Cigar Manufacturers' Federation, followed by the usual dinner, was held at the Victoria Station Hotel, Nottingham, on May 8th, Mr. R. W. Coppock presiding over a capital attendance of officers and members.

The business session, which was of a somewhat protracted character, was largely given over to a discussion of the rebate question on exported cigars, during which the determination of British cigar manufacturers to push an export trade, not out of bonded warehouses, which could only be handled by the largest manufacturers, but out of their own, where the cigars could be made side by side with those consumed in this country, was emphasised. That, however, it was pointed out, could not be done unless the present rebate allowance of 3s. 1d. per pound on the cigars sent out was increased. The actual loss, according to the statistics prepared by the London and country manufacturers, on a pound of cigars, was at least 6d. on duty, a pound and a sixth of tobacco being required to be used in making a pound of cigars, and the result was that the British manufacturer was unable to produce cigars for export at his own warehouses unless he could obtain a rebate of 3s. 6d. on the pound, the increase not being desired in the way of subsidy, but as a return for duty actually paid. Eventually a resolution was carried deciding that a deputation should be appointed to wait upon the Chancellor of the Exchequer on the subject, and that the local members of Parliament should also be communicated with, soliciting their support of an increased rebate.

The election of officers resulted in the succession to the presidential chair of Mr. A. H. Dexter (R. I. Dexter & Sons, Limited, Nottingham), and the appointment of Mr. R. W. Coppock (W. B. Coppock & Son, Nottingham), the retiring president, and Mr. C. A. Goodman (Goodman & Harris, Leicester), vice-presidents. Mr. T. J. Fletcher (Fletcher Bros., Nottingham) was asked to again undertake the duties of treasurer, and Mr. F. E. Dexter those of the auditor, while the whole of the six retiring members of the committee, Messrs. E. Reeve (Reeve & Sons, Leicester), G. H. Hatton (Hatton & Sons, Nottingham), J. Hale (Thorns Son & Co. Limited, Boston), J. Kennedy (S. Pullinger & Co. Limited, Nottingham and Birmingham), T. Riley, jun. (T. Riley & Son, Nottingham), and T. Tyler (W. Tyler & Co., Nottingham and Sheffield), were re-elected. Mr. F. Johnson, Leicester, was appointed in the place of Mr. H. Webb, and Messrs. B. J. Robinson, P. E. Stafford (the retiring vice-presidents), A. C. Pledger, and E. Alton were added to the committee. Mr. G. J. Freeman and Mr. E. P. Burton, of the London Association, were also re-appointed hon. members of the Federation.

The annual report, which, together with the statement of accounts, was passed, stated that the year had been one of activity, numerous matters of importance to the trade having been dealt with, the chief of which was the rebate on exported cigars. Several disputes had arisen with reference to the price paid for covering machine-made bunches, and a number of meetings had been held during the year, and deputations from the Female Cigar Makers' Protective Union had been interviewed in order to endeavour to arrange a satisfactory basis.

The cash account showed that, with a balance brought forward of £104 19s. 11d., the income had amounted to £137 17s. 8d., against which there had only been an expenditure of £19 13s. 5d., leaving a surplus of £118 4s. 3d.

The dinner, held in the evening, was numerously attended by members of the Federation and representatives of allied industries, including Messrs. R. W. Coppock (president), E. W. Coppock, C. Goodman, T. Riley, sen., T. Riley, jun., A. S. Catlow Allen, T. Tyler, A. H. Dexter, F. E. Dexter, E. Alton, H. Alton, Lambert, H. E. Pledger, R. Wolf, B. J. Robinson, G. J. Freeman, Schroder, T. J. Fletcher, Baker, Jones, A. L. Wilson, J. Kennedy, Leverson, Haas, Gledhill, J. B. Turner, and J. N. Derbyshire (secretary).

In proposing the toast of the "Federation," Mr. Freeman said that in all his experience of the cigar trade of over 50 years, he had never known it to be under a greater cloud than it was just now. They were unfortunate in that they had to meet two great competitors at the same time—the cigarette part of the trade, which was undoubtedly affecting the cigar industry considerably, and the Imperial Trust. With regard to the cigarette department the chief regret in his mind was that they were losing a generation of smokers, for the young people who would otherwise when they reached mature years smoke cigars, were now in their immature years, either killing themselves or rendering their brains so feeble by cigarette smoking that when they grew up they would not be able to appreciate the beauties of a good cigar. They could only trust in time, the Coroner, and the doctor to eradicate that evil. So far as the Imperial Trust was concerned it was necessary that they should stand shoulder to shoulder to withstand such attacks as were now being made upon the trade. They were competitors in their own line, in which they were well justified, but they had never amongst themselves had to meet an attack in the dark, the stab in the back, the "punch" below the belt, and that was a serious matter for them to consider. The trust, in the first place, had a desire to buy up certain properties and then to eat up certain others. Well, they seemed to have done all their buying, and they in their turn must now see that the trust did no eating, so far as they were concerned. They must fight to a finish, and the only way they could do that was by concentration, or else they must make up their minds to have their independent goods tabooed and boycotted.

The President, in reply, said that one of the strong points of the Federation this year had been the endeavour to get the drawback on manufactured cigars increased from 3s. to 3s. 6d. They had not been successful, but he felt confident that in the long run they would be, and when it was remembered that they were only allowed drawback on an export of 10,000 lbs., while those who manufactured in bond got a release on five million pounds, it was clear they had something to work for. He was sure that the steps the Federation had decided upon would end in success, but the organisation would be much stronger if it could speak for the whole of the cigar trade. There might be a time when they would want funds, and it was not fair that the few should find funds for the many. They ought also to make more of the injury done to the youth of the country by cigarette smoking, as was clearly seen by the testimony of doctors of eminence, and a fund created for advertising the results of indulgence in cigarettes would be advantageous to every cigar manufacturer.

"The Health of the President and Executive" was subsequently drunk, on the proposition of Mr. A. H. Dexter, who spoke with great hope of the agitation for an increased drawback, and a lengthy programme was contributed to by members of the Lute Quartette and others.

CIGARS! CIGARETTES! TOBACCOS!

Originators of the "MIXED PARCEL" System which is invaluable to the Trade.

Besides being Manufacturers and Importers of every class of Cigars, Tobaccos, Cigarettes, and Tobaccoists' Fancy Goods of every description, we supply ALL THE POPULAR BRANDS of all well-known makers.

In times like the present our

£5 MIXED PARCELS

are simply invaluable to Licensed Dealers in Tobaccos, &c.

See our latest Terms and Discounts.

We give our customers the benefit of all the recent changes in prices, &c. For convenience, our system of Mixed Parcels cannot be beaten. Send for Price List.

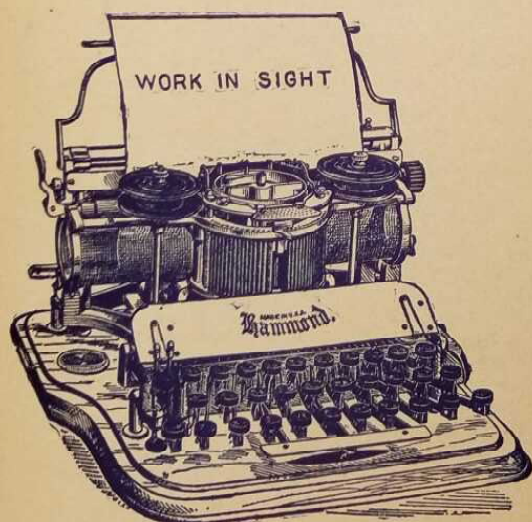
Wholesale Distributing Agents for the Celebrated Havana Cigars, "FLOR DE CARRERAS."

SINGLETON & COLE, Ltd., 11-16, CANNON STREET, BIRMINGHAM.

Distributing Depots:—Liverpool, Leeds, Walsall, Wolverhampton.

Factory: Shrewsbury.

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.	

The Leading Typewriter of the World.

100 Type Shuttles. * * 26 Languages.

For Catalogues and Specimens Write to—

THE HAMMOND TYPEWRITER COMPANY,

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

The United Kingdom Cigar Manufacturers' Federation.

COPY MEMORIAL TO THE CHANCELLOR OF THE EXCHEQUER.

To the Right Honourable Charles Thomson Ritchie, Chancellor of the Exchequer.

Sir.—We, the undersigned cigar manufacturers of the United Kingdom, representing practically the whole of the cigar interest of this country, respectfully ask that an increased rate of the drawback allowance be granted on British-made cigars exported from the United Kingdom.

When Mr. Gladstone fixed a common drawback rate in 1863 on all kinds of tobacco, he granted an extra penny per lb. to cover the dutiable losses in manufacture, amounting perhaps to 1 or 2 per cent. (Hansard, pp. 1615-6.) In the case of cigars, these losses are much higher, and consequently on their exportation we have not received the full compensation promised us in 1863 for the duty paid in the first instance. This inadequacy of drawback has been equivalent to saddling us with an export duty on British-made cigars, and has placed us on such unequal terms with the Germans, Dutch, and Americans on foreign and colonial markets as to prevent the development of this branch of the tobacco export trade.

Were a just and equitable drawback allowance granted we feel confident that a large export trade in cigars could be done, and increased employment given to operatives in our factories. The manufacture of cigars in bond is inconvenient and unsuitable to our requirements. We wish to manufacture them in our own factories.

In conclusion, we venture to annex statistics explanatory of our case, including data of experiments recently made by two of us showing the dutiable losses sustained in manufacture, and the suggested new rate of drawback.

We are, Sir,

The United Kingdom Cigar Manufacturers' Federation.

R. W. COPPOCK, President.

B. J. ROBINSON,) Vice-Presidents.

P. E. STAFFORD,)

J. N. DERBYSHIRE, Secretary.

The London Cigar Manufacturers' Association.

G. J. FREEMAN, President.

The Cigar Makers' Mutual Association.

J. COOPER.

The London Chamber of Commerce.

KENRIC B. MURRAY, Secretary.

The claim for an increased drawback rests on careful calculations of cigar manufacturers, showing that with the present moisture limit this should be raised to 3s. 6d. per lb. as an equivalent for:—

(1) Actual duty paid.

(2) Interest on money from time of paying duty to receiving drawback.

(3) Loss on moisture, which increases with better grade tobaccos.

(4) Loss in manipulation of both the lamina of leaf and stalk.

(5) The Debenture Stamp Duty.

The present rate is so inadequate as to practically close the market against British manufacturers. This is shown by the nominal percentage of export business done in cigars, as compared with total tobacco imported, which is only about 1 to every 77,000 (see official return for year 1900).

To Australia and New Zealand out of a total import of cigars—585,477 lbs.—the British manufacturer sent 1,395,

or about one five-hundredth part, whilst during the same period the Continental manufacturer sent about one-third of total.

To Cape Colony and Natal the British manufacturer sent only 2 per cent., and the Continental manufacturer 33 per cent. These facts clearly show that the bases laid down by Mr. Gladstone in 1863 do not encourage the British export cigar trade, and that the demand for an improved rate of drawback is an eminently just one.

The proposal to grant the privilege of manufacturing in bond does not meet the difficulty, as it would only open the door for the large, and shut out the small manufacturer.

THE CLAIM OF THE CIGAR MAKERS FOR AN INCREASED DRAWBACK ALLOWANCE.

In 1863, on the passing of the Manufactured Tobacco Act, Mr. Gladstone, then Chancellor of the Exchequer, inaugurated fiscal changes of the greatest importance to the tobacco trade. He lowered, by nearly one-half, the import duty on cigars, thus admitting the cheap Continental cigar; permitted the manufacture of cavendish and negro-head in bond, thus giving the manufacturer the same opportunity of supplying the home market as the importer; increased the drawback rate, thus attempting to facilitate the export of tobacco; laid down scientific data allotting a just proportionate amount to each exporter, and established a new precedent in allowing an increased drawback rate for dutiable losses sustained in manufacture. He had great hopes that the new regulations would encourage the export trade, and that great strides would be made by the home manufacturer compared with the then present state of things. Forty years have since elapsed, and judged by results so far as exporting cigars on drawback is concerned, Mr. Gladstone's measure has not realised expectations.

The total quantity of cigars exported on drawback for the last ten years is as follows:—*

Year ending 31st March.	Lbs.
1893	2,111
1894	869
1895	1,358
1896	2,840
1897	4,104
1898	5,907
1899	5,193
1900	5,726
1901	9,963
1902	16,325

The quantity last year was the largest ever exported, the bulk of it going to South Africa. Calculated on the quantity of tobacco cleared for home consumption in the same year, viz., 68,595,000 lbs., it represents '02 per cent. The failure of Mr. Gladstone's Act is due to the inadequacy of his data. The imposition of a uniform rate of drawback for all classes of tobacco was like making a coat to fit all wearers. It suited none. Some of the wealthiest manufacturers soon discovered the irksomeness of this fiscal garment, and discarded it by manufacturing their export tobacco in bond. As a consequence the export trade in tobacco from these bonded warehouses is reckoned in millions of pounds weight. The following table proves this statement.

Export of tobacco manufactured in Bond†:—

Calendar Year.	Lbs.
1897	3,502,941
1898	3,870,099
1899	3,965,509
1900	4,002,220
1901	5,753,682

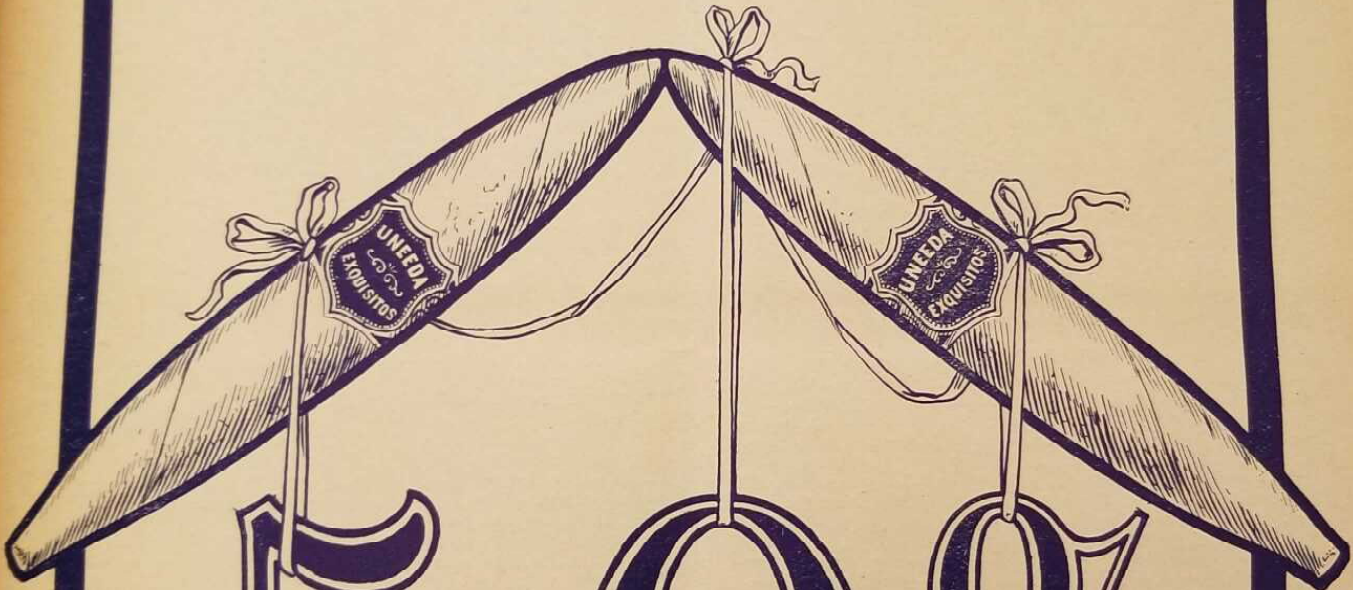
The authorities practically admit the misfit by permitting and extending this "bond" privilege to other manufacturers. Mr. Gladstone "did think it might be in the power of the Government to propose something better for the trade than allowing the manufacture in bond, namely, the readjustment of the present system

* From Annual Report of Commissioners of Inland Revenue.
† From 46th Report of Commissioners of Customs.

UNEEDA

EXQUISITOS

HAVE 50% PROFIT ATTACHED TO THEM
FOR RETAILERS.



50%

PROFIT

of drawbacks, which would have the effect of opening up advantageously to the British manufacturer the export trade. The duty of the Government was to make the measure as favourable as possible to the British trader. Contrary to expectation, the drawback coat was found to be a misfit; it was not long before the cigar maker discovered his inability to squeeze into the official garment, and inasmuch as the law permitted only the manufacture of sweetened tobacco in bond, no export trade in cigars sprang into existence.

The question of the manufacture of cigars in bond was forced upon the Government in 1863, and occupied an important part of the debates on the Tobacco Duties Bill. Mr. Gladstone said that "very early in the discussion the question was raised whether it would not be possible to extend to traders in cigars the privilege of manufacturing them in bond. He had examined that question attentively, and he had come to the conclusion that there was no mode in which such manufacture could be carried on in bond, because there was such a number of persons of small means engaged in the trade that it would be impossible to reconcile the operation with the requirements of the bonding system."† The argument of Mr. Gladstone holds good to-day. The cigar manufacturers want to manufacture their cigars in their own factory and under personal supervision. Even were the Customs authorities to be willing to incur the additional administrative expense of supervision of these bonded factories, many cigar manufacturers have not the means wherewith to erect separate buildings and plant for the purpose of manufacturing cigars in bond.

When Mr. Gladstone announced in Parliament his data for fixing the drawback rate, Sir Stafford Northcote pointed out "that the Treasury and the Customs had fixed it at so low a point as to make exportation impossible." Mr. Gladstone promised to look into the matter, and said that the manufacturer should receive full compensation for the duty paid in the first instance. Subsequently he expressed a wish "to make the measure as liberal towards the trade as he could, consistently with the interests of the revenue." With this end in view he "thought it fair and right to propose to the committee to take into view the fact that upon all descriptions of tobacco manufactured there was a certain amount of inevitable waste from absolute loss in the manipulation, the cutting, grinding, &c., amounting perhaps to 1 or 2 per cent. To make good these dutiable losses, an extra penny a pound was granted upon all classes of tobacco exported. The desire to be fair and right and help the trade was manifest. There were some doubts expressed in Parliament on the insufficiency of these particular data by reference to "High Dried Snuff," to make which members alleged that 1½ lbs. of stalks were required to make 1 lb. of snuff. Mr. Gladstone said "it was impossible to arrange the drawback upon this material differently." Throughout the debates on this Manufactured Tobacco Duties Bill, Mr. Gladstone breathed the spirit of fair play.

With a view to obtaining recent and reliable data affecting the manufacture of cigars, independent experiments were formed by two cigar manufacturers, one in London and one in Nottingham. Working with great care, the total dutiable loss sustained in the process of manufacture was an average of over 6 per cent., against the 1 or 2 per cent. allowed for by Mr. Gladstone. On the basis of allowing an extra 1d. for 1 per cent. of loss, the drawback rate should be at least 6d. additional, viz., 3s. 6d. per lb. on a duty of 3s.

The undermentioned experimental result obtained by one of the manufacturers in question will convey an adequate idea of the nature of the tobacco operated upon and of the losses sustained:—

MR. FREEMAN.

TO ASCERTAIN PROPER RATE OF DRAWBACK REQUISITE TO COVER LOSS; IMPORT DUTY AT 3S. PER LB.

IMPORT.

Remnants.	Description.	Dry Tobacco.	Representative weight at the commencement of the operation.	Quantity weighed out at the commencement of the operation.	Customs Duty.		
					£	s.	d.
lbs.	ozs.	lbs.	lbs.	lbs.			
2	14½	Darvel Bay...	1'99	2'29	60'00		
3	5½	Sapong.....	2'84	3'31			
Deduct total weight of remnants					5'60		
Net total					54'40	8	3 2
2s. 6d. Warehouse charge							2
Interest and contingencies							6
Total					54'40	8	7 10

NOTES.—£6 4s. plus 15s. 4d. = £6 19s. 4d. divided by 40'22 lbs. cigars = 3s. 5½d. 1 or, say 3s. 6d. per lb. to cover cost of remaining Excise restrictions. On the basis of 54'40 lbs. the Stalks and Smalls form 10'64 per cent., Cigars 73'93 per cent., Manufacturing Loss 4'72 per cent., Loss in Grinding, &c., 2'24 per cent. or a total Dutiable Loss of 7'02 per cent.

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

* Hansard, p. 953.

† Hansard, p. 952, 27th February 1863.

EXPORT.

Quantity calculated on a 14 per cent. moisture basis, the present drawback standard.	Stalks and Smalls.		Containing 13'46 per cent. moisture, 16'18 inorganic, 79'36 organic, sent to be ground into "offal" snuff. Deduct 5 per cent. loss in grinding.
	lbs.	ozs.	
	10	131	10'95
			54
			10'41
10'36			10'36
2'60			
4'22			
40'22			
54'40			

Net quantity deputed in Queen's Warehouse. The drawback standard is 14 per cent. moisture, 15'48 per cent. inorganic, 79'32 per cent. organic, consequently the drawback is calculated on:		
at 3s. 1d. per lb.	.....	1 11 11
Deduct: 2d. per lb. for cost of grinding, and 2d. per lb. for cost of carriage.	.....	0 3 5
Net drawback received	.....	1 8 6
Loss in manufacture (equivalent of 2'24 lbs.) grinding and moisture, &c.	.....	6 4 9
Cigars (equivalent of 14'50 lbs. dry) at 3s. 1d. per lb.	.....	0 15 4
Deficit or loss sustained by exporter at present rate of drawback	.....	8 7 10
Total		8 7 10

79 per cent. on outlay.

The members of the cigar trade are greatly desirous of opening up a large export trade with the colonies in British-made cigars, and are confident of doing so under equitable conditions. Other trades, as, for example, the exporters of tinctures and medicines on drawback, receive an adequate drawback allowance for losses sustained in manufacture, and the British cigar manufacturers claim the grant of a similar concession.

COPY OF LETTER SENT TO MEMBERS OF FEDERATION.

May 25th, 1903.

"Dear Sirs,—At the Annual Meeting of this Federation on Monday last, it was resolved that a copy of our memorial to the Chancellor of the Exchequer be sent to every member of the Federation, with the necessary accompanying statistics, so that the members of Parliament representing the various districts in which our members reside can be personally approached on the subject, in order, if possible, to secure their co-operation.

"For your information I send you herewith a copy of a letter which I have sent to the three Members of Parliament representing the City of Nottingham, and if you will send a letter on similar lines to your local members, no doubt it will be of very great benefit. In case you hear, in reply, that your Member is prepared to interest himself on behalf of the trade, I shall feel obliged if you will communicate with me at once, so that he may be seen at the House of Commons without delay.

"Any further information you desire I shall be pleased to furnish on hearing from you.

"Yours truly,

"J. N. DERBYSHIRE, Secretary."

COPY OF LETTER SENT TO MEMBERS OF PARLIAMENT.

May 25th, 1903.

"Dear Sir,—The members of this Federation have for some time been considering the question of an increased rebate on British-made cigars exported from the United Kingdom. From statistics which have been prepared by certain prominent manufacturers, this rebate should be at least 3s. 6d. per lb., instead of 3s. 1d. as at present. Under the arrangements now in force it is impossible for manufacturers to do any bulk of export trade, as the loss by way of duty is so very large. The suggestion of manufacturing in bond would not meet the case, as the trade requires building up, and small manufacturers would be unable to undertake the responsibility of running two factories.

"A memorial has been addressed to the Chancellor of the Exchequer as per enclosed copy, but no decision has yet been announced, and my Executive are most desirous of having the matter dealt with in the present Budget.

"I am therefore instructed to ask whether you will consent to meeting a small deputation on the subject, in the Lobby of the House, so that our views may be placed before you and your co-operation obtained, if, on consideration, you are satisfied with the justice of our claim. May I ask you, therefore, if you will be good enough to say whether you will receive such a deputation, and if so when will be your most convenient time? My Executive are fully convinced that with proper facilities a very large export trade could be built up to the great benefit of the trade generally, which at present is anything but flourishing.

"I may say that the number of cigar-making operatives in Nottingham is approximately 2,000, and it is therefore a very important branch of local industry.

"I shall be glad to receive your reply at your convenience.

"I am, dear sir, yours truly,

"J. N. DERBYSHIRE, Secretary."



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica

Princessas

*In 100's and
50's.*

WHOLESALE ONLY, FROM THE MANUFACTURERS:—

R. I. DEXTER & SONS, LTD.,

NOTTINGHAM.

THE TOBACCO MARKETS.

Messrs. PRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of 2nd June, 1903:—

There has been a moderate business in NORTH AMERICAN TOBACCO during the past month, the cheaper grades being mostly in demand.

The May Imports were:—580 Hhds.; Deliveries 1,227 Hhds.; the present Stock being 35,062 Hhds., against 32,273 Hhds. in 1902; 37,391 Hhds. in 1901; 35,456 Hhds. in 1900; 25,437 Hhds. in 1899; 25,111 Hhds. in 1898, and 25,198 Hhds. in 1897.

VIRGINIA LEAF AND STRIPS.—Have been dealt in to a moderate extent.

WESTERN LEAF AND STRIPS.—Moderate business, principally in Fillers and the grade above. Leaf in short supply.

LATAKIA.—Some good parcels on offer.

OHIO.—None on offer.

CHINA.—Fair business doing.

JAPAN.—Quiet.

TURKEY.—Market bare of stock. **JAVA.**—Some good parcels on offer.

DUTCH.—In fair demand. **CAVENDISH.**—As usual.

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

	Per lb.
Virginia Leaf, common, middling and semi-bright color, and good to fine	4d. @ 7d.
Strips, common, middling and semi-bright color, and good to fine	8½d. @ 1/2
Kentucky Leaf, common, middling good and fine	5½d. @ 10d.
Strips, common, middling good and fine	11d. @ 1/4
Maryland and Ohio	4d. @ 5½d.
Negrohead and Cavendish—common and heated, middling to good, fine, bright and soft pressed...	7½d. @ 9½d.
Columbian	5d. @ 6½d.
Java	7d. @ 11d.
Turkey	3d. @ 6d.
Japan	4d. @ 10d.
China	5d. @ 9d.
Sonatra	4d. @ 7d.
Latakia	6d. @ 1/6
Paraguay	3d. @ 10d.
Greek	@ 5½d.
German and Dutch	4d. @ 1/3
Manilla	5d. @ 2/6
Havana	1/- @ 5/-
Yara and Cuba	1/3 @ 3/6
Esmeralda	2/- @ 40/-
Cigars	2/- @ 4/-
Cheeroots and Cigars, Manilla	2/- @ 4/-

BOARD OF TRADE RETURNS, month ended 30th April.

TOBACCO.	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Unmanufactured (from U.S.A.)	—	3,503,662	3,743,354
Stemmed (other Countries)	—	240,999	241,663
Total Imports	—	3,744,661	3,985,017
„ Home Consumption	—	6,401,673	4,827,224
Unmanufactured (from U.S.A.)	—	978,747	1,840,842
Unstemmed (other Countries)	—	748,243	439,396
Total Imports	—	1,726,990	2,280,238
„ Home Consumption	—	1,613,069	1,572,855
Total (from U.S.A.)	3,631,086	4,482,409	5,584,196
Unmanufactured (other Countries)	566,377	989,152	686,899
TOTAL IMPORTS	4,197,463	5,471,561	6,265,055
„ HOME CONSUMPTION	5,399,882	8,014,742	6,400,079

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

TOBACCO.	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Unmanufactured (from U.S.A.)	—	13,053,674	14,924,859
Stemmed (other Countries)	—	1,055,344	740,492
Total Imports	—	14,109,018	15,671,351
„ Home Consumption	—	22,070,752	20,046,666
Unmanufactured (from U.S.A.)	—	5,399,681	7,029,256
Unstemmed (other Countries)	—	2,549,380	2,247,597
Total Imports	—	7,949,061	9,276,853
„ Home Consumption	—	5,472,194	6,209,942
Total (from U.S.A.)	19,179,843	18,453,355	21,954,115
Unmanufactured (other Countries)	2,322,472	3,604,724	2,904,089
TOTAL IMPORTS	21,502,315	22,058,079	24,948,204
„ HOME CONSUMPTION	34,324,380	27,542,946	26,256,638

BONDED WAREHOUSE ACCOUNT, month ended 30th April.

	1901.	1902.	1903.
	lbs.	lbs.	lbs.
Tobacco Unmanufactured	159,562,000	159,219,000	198,171,000
Manufactured and Snuff	1,715,000	2,252,000	2,270,000

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

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negrohead and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Columbian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Algerian.	Porto Rico.	Latakia.	Havana Cigars.	St. Domingo.	Various and South American.	Esmeralda.	Manilla Cigars.	Other sorts.		
Stock, 25th April, 1903	12570	6049	16738	305	41	1151	2106	2600	19041	584	396	14174	1817	235	21	4448	2060	4384	—	—	4748	1530	266	2034	110	247	2741	3550	
Landed since	369	204	—	—	13	312	192	82	622	45	—	880	135	—	3	412	—	407	—	—	—	455	—	14	—	12	114	214	
Total Stock	12939	6253	16738	305	54	1463	2298	2682	19663	629	396	15063	1952	235	24	4860	2460	4791	—	—	4748	1985	266	2048	110	259	2855	3764	
„ Exported	10	—	—	—	—	123	—	—	7	—	—	102	—	—	—	174	3	—	—	—	—	28	25	—	—	—	16	21	
„ Bonded	205	174	103	2	1	61	2	51	138	19	—	230	37	—	3	159	15	78	—	—	50	14	—	1	—	5	12	13	
„ Duty Paid	291	82	351	1	7	2	101	88	838	31	—	537	54	7	—	96	78	550	—	—	147	412	—	30	6	21	76	140	
„ Deliveries	506	256	454	3	8	186	103	139	983	50	—	869	91	7	3	429	96	629	—	—	225	451	—	31	6	26	104	174	
1903	12433	5997	16284	302	46	1277	2195	2543	18608	579	396	14194	1861	228	21	4431	2304	4162	—	—	4523	1534	266	2017	104	233	2721	3590	
1902	12935	3816	15059	367	96	1876	2941	2808	19288	706	387	15188	1928	212	8	4516	—	—	—	—	—	—	—	—	—	—	—	—	
1901	16630	6869	12364	1328	118	668	1733	2225	18439	39	444	13159	1044	286	385	5361	990	5712	—	—	—	1008	1177	265	1728	368	54	1473	2725
1900	17167	6408	10370	1273	238	1547	2354	1393	18542	120	422	11955	1118	367	401	6173	2885	6330	—	—	—	1827	1358	265	1666	575	23	1104	2885
1899	11828	6776	5282	1221	330	2301	2567	1051	16729	255	465	10153	1585	339	394	3184	5553	5129	—	—	—	62653	1486	265	1809	522	103	1708	2510
Imports from Jan. 1st to May 25th, 1903	1900	1300	3	8	13	986	464	315	4169	120	—	5485	425	5	16	1845	609	1610	—	—	—	1325	2257	—	35	55	165	701	777
„ „ „ 1902	2186	852	320	20	—	2511	607	594	4925	510	3	3508	1203	—	—	793	802	3341	—	—	—	—	—	—	—	—	—	—	
Increase 1903	—	448	—	—	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease „	286	—	317	12	—	1525	143	279	756	399	3	—	778	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Deliveries from Jan. 1st to May 25th, 1903	2685	1172	2456	13	25	1244	563	580	4914	165	11	4194	466	30	11	2063	459	3109	—	—	—	1020	2197	—	165	39	144	679	777
„ „ „ 1902	959	1099	2600	21	38	1904	746	451	4719	166	1	4070	369	23	6	733	562	2923	—	—	—	342	2482	—	144	65	145	724	885
Increase 1903	1726	73	—	—	—	—	—	129	195	—	10	124	97	7	5	1339	—	186	—	—	—	—	—	—	—	—	—	—	—
Decrease „	—	—	144	8	13	660	173	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

HIGHEST CLASS MIXTURE

(Medium Strength).

“EXMOOR HUNT.”

EDWARDS, RINGER & BIGG,

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

BRISTOL.

RESULT OF MAY COMPETITION.

The Winner of last month's competition, in which the word "Warehouse" was mis-spelt on page 129, was—

Mr. W. H. Jones, 60, Patshull Road, Kentish Town, N.W.,

to whom a parcel of The Tobacconists' Supply Syndicate's Goods to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY JULY 6th, 1903.

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

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of July, 1903.

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

The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

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

Addressed as follows: {

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

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

Postal Address _____

STANDARD LINES.

... FREE TO ADVERTISERS.

ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	EXMOOR HUNT <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg, Ltd., Bristol.	ISHERWOOD'S <i>Choicest Egyptian Cigarettes.</i> Bartlett & Bickley, 17, Brook Street, London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.
ARISTON <i>Turkish Cigarettes, &c.</i> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	FLOR DE MUNSHÉE <i>Indian Cigars.</i> John Caridi & Co., 5 & 9, Bury Court, St. Mary Axe, London, E.C.	KEY WEST <i>(The Original id.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	LLOYD'S TOBACCO <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
BANDMASTER <i>Special id. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MARSŪMA CIGARS The Havana Cigar Manufacturing Co., Havana, near Congleton, England.	TWO ROSES <i>Cigarettes.</i> J. Biggs & Son, Commercial St., London.
CARLTON <i>Tobacco.</i> Wm. Clarke & Son, Liverpool.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS Tobacconists' Supply Syndicate. London. <i>See special advert.</i>	"UNEEDA CIGAR" 50% Profit. SALMON & GLUCKSTEIN, LONDON.
CARROLL'S FAR FAMED <i>"Premier Coil."</i> P. J. Carroll & Co., Dundalk, Ireland.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	MONASTERY <i>Cigarettes.</i> Adkin & Sons, London.	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.
CHERRY-TIPPED <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	GODIVA <i>Cigars and Cigarettes.</i> Avisss Bros. Ltd., London.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.	VIKING <i>Tobacco and Cigarettes.</i> Lambert & Butler Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Drury Lane, London, W.C.
CIGARS James Steel & Co., 78, Duke St., Liverpool.	COLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills, Ltd., London and Bristol.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons, Ltd., Nottingham.	WEST INDIAN PLANTERS PLANTERS CIGARS IN PACKETS OF 8 EACH. A. Scheuch & Co., 103, Fenchurch St., London, E.C.
COMMODORE <i>Cigarettes.</i> Adkin & Sons, London.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	PALM BRAND <i>Cigarettes.</i> R. Lockyer & Co., 12, Bath Street, City Road, E.C.	ZEMINDAR <i>Mild Indian Cigar.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.

OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

Adkin & Sons, London, "Nutchbrown Tobacco"	COVER II.	Havana Cigar Manufacturing Co., "Marsuma"	181
Ardath Tobacco Co.	166	Jacobi, Bros. & Co. Ltd., London, "Cherry Tipped Cigarettes"	163
Avisss Brothers, Coventry, "Cigars"	COVER III.	Jarrett Brothers, London, "Indian Cigars"	COVER II.
Bartlett & Bickley, London, "Cairo Cigarettes"	171 and COVER I.	Lambert & Butler, "Viking Tobacco and Cigarettes"	COVER II.
Bartlett & Bickley, London, "B.B. Special Mixture"	175	Lloyd, Rd. & Sons, London, "Golden Melon Mixture"	165, 167, 169
Bartlett & Bickley, London, "Lumley Mixture"	173	Melbourne, Hart & Co., London, "Vafiadis Cigarettes"	166
Bell, J. & F., Ltd., Glasgow, "Three Nuns Tobacco"	COVER I.	Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes"	174
Biggs, J. & Son, "Two Roses and Richmond Bouquet Cigarettes"	COVER I.	Phillips, Godfrey & Sons, "Guinea Gold Cigarettes"	163
Caridi, John & Co., London, "Flor de Munshée"	COVER III.	Player, John & Sons, Ltd., Nottingham, "Cigarettes"	172, 183, 187
Clarke, Wm. & Son, Liverpool, "Carlton Tobacco"	170	Salmon & Gluckstein, London, "Unecda Cigar"	185
Cohen, Weenen & Co., London, "New Premises"	COVER I.	Singleton & Cole, Ltd., "Mixed Parcels"	192
Cohen, Weenen & Co., London, "Gainsborough Cigarettes"	162	Standard Lines	164
Custance, J. H., Putney, "Asthore Cigarettes"	COVER II.	Taddy & Co., "Specialties"	169
Dexter, R. I. & Sons, Ltd., Nottingham, "Flor de Varzes"	189	Teofani & Co., London, "High-class Cigarettes"	161
Edwards, Ringer & Bigg, Ltd., Bristol, "Exmoor Hunt Mixture"	191	The Tobacconists' Supply Syndicate, London	COVER I.
Elkin, Adolph & Co., London, "Price List"	179	Wills, W. D. & H. O., "Capstan Navy Cut"	161
Hammond Typewriter Co.	185		

THE
FLOR DE MUNSHEE

(CIGARS and WHIFFS),

The Perfection of Mild Indian Cigars.

SOLE AGENTS—

JOHN CARIDI & CO.,

5 & 6, Bury Court, St. Mary Axe, E.C.

Telegraphic Address: "DRASTIC," LONDON.

Telephone: 477 Avenue.

Aviss Brothers

RELIABILITY

COVENTRY.

OF QUALITY.



THE TWO FINEST LINES OF 2D. CIGARS

ARE _____

GODIVAS and PINKS OF PERFECTION.

.....

WE SOLICIT your Orders for Samples.



'VIKING' NAVY CUT TOBACCO.

In three strengths—Mild, Medium, Full.

In 1-oz. decorated Tins and
2-oz. and 4-oz. air-tight
Tins.

'VIKING' NAVY CUT CIGARETTES.

Medium Strength.

In Packets of 10, air-tight
Tins of 50, and decorated
Tins of 100.



PRICES AND SHOW CARDS ON APPLICATION TO

LAMBERT & BUTLER

BRANCH OF

THE IMPERIAL TOBACCO CO. (Of Great Britain and Ireland) LTD.,

DRURY LANE, LONDON, W.C.

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

VOL. VIII., NO. 7, JUNE
THR
Write to J. & F. B.
Published on the 15th of every Month.
AND TOBACCO NEWS
ESTABLISHED 1896
TO
W.D.
C
ISHI