

"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.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

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

For Prices and Sample apply to

COHEN, WEENEN & CO.,
52, COMMERCIAL ROAD, LONDON, E.


== OGDEN'S ==
“ST. JULIEN”
TOBACCO.

In $\frac{1}{2}$ oz., 1 oz., 2 oz. **PACKETS**, and $\frac{1}{4}$ lb. **TINS**.

Best Selling Line in the TRADE.

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.

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IMPORTANT NOTICE!

See footnote on pages 67 and 69 of the Price List issued by the

TOBACCONISTS' SUPPLY SYNDICATE,

55, FARRINGTON STREET, E.C.

IT MAY BE

JUST WHAT YOU ARE LOOKING FOR.

List sent Post Free on receipt of Post Card.

Telephone— Head Office— Factory— Telegrams—
1235, Holborn. 55, Farringdon St. 21, Farringdon St. "Crackers," London.

Warehouse—1, 2, 3, 4, 5, and 6, PLUM TREE COURT, E.C.

South London Depot—115, OLD KENT ROAD.

**GAINSBOROUGH
CIGARETTES.**

Cohen, Weenen & Co.,

LONDON.



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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.,
Patentees & Manufacturers of
THE FAMOUS
Sweet Cherry Tipped . .
. . . Cigarettes.

SMOKE COOL AND WITH A NATURAL SWEET SCENT.

COCK HILL, MIDDLESEX ST., LONDON, E.C.

Price List on application.

The Cigarette World AND TOBACCO NEWS.

MARCH 15th, 1904.

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

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

RETAILERS AND THE STRUGGLE FOR LIFE.

THE reformer is never tired of pointing out how unfairly taxation presses on the poor in comparison with the rich, and he can easily demonstrate his arguments by reference to the tobacco trade, for it is beyond question that the consumer of the cheapest qualities is paying a tax enormous in proportion to the value of the article. In truth there is no answer to the assertion, and the only difference of opinion is as to how these inequalities are to be removed and how the burden can be lightened. Under the term "poor" most people, however, vaguely include those who live by the work of their hands, without having a sufficient combination of skill, intelligence, and training to enable them to gain admission into what may be called the aristocracy of labour. Artisans, mechanics, and many other classes of working men can do very well here, and should they feel a desire to try their luck in a new country

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

ESTABLISHED 150 YEARS.

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

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

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

WRITE FOR PRICE LISTS AND TERMS:

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they are sure to secure lucrative employment. Even the "black-coated" working man has his sympathisers, but the shopkeeper is invariably regarded as quite above the region of poverty, and indeed by many working men is considered a capitalist who is making a "jolly good thing" out of his trade. The small retail tobacconist, whose precarious livelihood is gained by keeping a shop in which he generally carries on two businesses, is rarely considered by anyone, and is beaten down to the last farthing by men who, though they are "horny-handed sons of toil," are far better off than he is. The horny-handed one buys threepenny tobacco a pennyworth at a time, and is not above coming in to ask for a pipeful when his funds are low. Of course, we do not mean this to apply to the whole class, or even to the great majority, but we wish to emphasise the fact that the small retailer generally works longer hours, under worse conditions, and for less money than most of his poorest customers. There is hardly a man who enters his shop who would not turn up his nose at the miserable pittance he can call his own when he has met all his expenses. Moreover, in such establishments, in order to earn that miserable pittance, husband and wife have both got to keep their noses to the grindstone incessantly. No bank holidays, no Sunday rest for them, they cannot afford to pay anyone to look after their shop, and still less can they afford to close it. In bad times they suffer most of all, for they have to give credit to their customers when out of work, who, when they get into work again, often take their cash elsewhere. Perhaps after years of hard work, they succeed in making a little headway, and then, after all their thrift and perseverance, one of the smart gentlemen who are always on the lookout for likely positions comes round and offers a totally inadequate price for their business; they indignantly refuse, whereupon the smart gentleman says he is in negotiation for other premises on behalf of Messrs. Cutter & Twister and that he has merely made the offer out of kindness, to prevent the injury to their trade which must follow if the great firm open near them. Frequently the unlucky victims agree, well knowing the danger of standing out, and are left to begin the world again in another quarter, perhaps eventually to have to again succumb. Sometimes those who have a little spirit left stick out, and occasionally their pluck is rewarded, but it generally happens that the big firm, octopus-like, stretches out its tentacles and in a few weeks the neighbourhood is placarded with posters, while small handbills are thrust into the hands of the working men as they come from their work, announcing the wonderful advantages shortly to be within their reach. Finally the shop is opened, and every effort is made to display the goods effectively in the windows, while brilliant lights show up a variety of articles all of which are just a shade under the prices charged by the small retailer. Very often what is sold is a little cheaper but far inferior, but customers do not trouble to reflect, they are attracted by cheapness and desert the man who has given them honest value for years. What chance can the small retailer have under such conditions, his dusty, frowsy-looking windows bear no comparison to the artistic triumphs

of his rich competitors, his prices already are so low that any further reduction will leave him no profit at all, and he has not the capital to buy largely enough to get better terms from the manufacturers. The end is certain, it is now too late to sell the business, and after a while, when credit is exhausted, the brokers are put in, the little home is sold, and the retailer cast adrift. Our readers will recognise that this is no fancy picture, but they will ask what are the remedies and how they can be applied. The answer is not easy, because it is unfortunately true that the tendency in every trade is against small shops, and the development of large businesses has been greatly helped by the Limited Liability Act, which renders it easy to obtain capital wherever there is, and very often where there is not, an opportunity for its remunerative investment. Thus we find companies in various branches of trade running shops all over the country and able by their large capital to completely crush out of existence individual shopkeepers. No one who has not travelled about the country has any idea of the extent to which this capture of trade by large capitalists is going on. We have over and over again seen branches of these big concerns in villages in which it seems impossible that they can get a reasonable return; their object is to drive out the small man who keeps a sort of store and sells pretty nearly everything required in an ordinary way. In this object they are succeeding, and we must confess that in our opinion the day of the small man is over. In the tobacco trade much has been done of late by the introduction of minimum schedules to give the retailer a chance, but up to the present we say that in very many cases his scale of profits is not high enough to give him a decent living. The Imperial have made concessions, but as yet they have not given the retailer the rate he has been asking for, and he is little better off than he was before. The extra war tax on tobacco, which is apparently to remain, falls chiefly on his shoulders, and in common with others he, of course, has to pay extra prices for other articles such as tea, and, moreover, in most cases local rates have been increasing, and these have helped to render his struggle harder still. The only thing he can do is to join the Alliance and persuade others to do so also, and to bring in this way pressure to bear upon manufacturers and the legislature. A General Election is not far off and tobacconists should, like other traders, organise in every locality and pledge candidates to support such measures as will improve their business. Grocers, butchers, bakers, publicans, and hosts of others are very active at election times; the tobacconist must do likewise, for those who do not push their claims generally get "left."

— ❦ —

We wrote last month in what some correspondents have described as "a downright pessimistic strain," but unfortunately events have justified our remarks, and Consols have actually, we understand, been dealt in at 85. It is true that the leading spirits of that alert and persevering body, the United Kingdom Cigarette Manufacturers' Association, consider the reply of the Chancellor of the Exchequer (which will be found elsewhere)

"LA CINGARA," finest imported Mexicans.

Sole Importers:

MELBOURNE, HART & CO, 19, Basinghall St., E.C.

The French Cigarette Paper Co.,

120, CAMBERWELL
ROAD,
LONDON, S.E.

CIGARETTE PAPER MANUFACTURERS.



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

Telegraphic Address: "EMAILLE," LONDON.

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



Telephone Nos.: 994 and 1168 Hop.

TOBACCOS, CIGARS, and CIGARETTES.  

TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

The Cigarette World

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THE MOST POPULAR JOURNAL

FOR

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Subscription only One Shilling per Annum. Post Free.

Terms for Displayed Advertisements on application.

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encouraging, but we fail to see any reason for their jubilation, knowing well that the art of seeming to sympathise without actually promising anything is one of the first things a Cabinet Minister learns, and is, indeed, one of his most important duties. We do not believe for one moment that Mr. Austen Chamberlain will ever do anything more than sympathise, no matter what the report of the committee on the Drawback question may be, but of course that is no reason whatever why the efforts already begun should not be continued.

The report of the Imperial Tobacco Co., to which we drew attention last month, upon further consideration shows the position of the big combine to be even stronger than it appeared at first sight. During the first year they did 47 per cent. of the whole trade of the United Kingdom; last year the percentage was increased to 50. This means that they are gradually but surely forcing competitors out of the trade, and if they still further increase their volume of trade it is obvious that they may eventually get into such a strong position that they can practically control prices. It has been suggested by a writer in *Tobacco* that if they achieved such a remarkable success as this, some future Chancellor might cast a longing eye at their profits, and propound a scheme for making the manufacture of tobacco a State monopoly, but this is, in our view, quite outside the pale of practical politics in this country. Public opinion would never allow such a policy, and travelled Englishmen have too great experience of the evil effects of such monopolies in other countries to countenance any such notion for a moment. That "competition is the life of trade" we must all believe, and it is the duty of outside manufacturers to keep their end up, lest they go to the wall in the struggle.

A GOOD OBJECT.

To the Editor of the *Cigarette World*.

Dear Sir,—Apropos of the Tobacco Trade Benevolent Association, we propose to give our next concert for the benefit of this deserving object. These concerts were first organised for the bringing together of the staff and all sections of the trade in friendly intercourse and for a pleasant evening's entertainment, but this time we propose that all the proceeds from the sale of tickets, &c., will be given entirely to the Tobacco Trade Benevolent Association. Of course the other concerts have only been run with the desire to pay expenses, but we hope this time, with the assistance of the trade Press, to bring this prominently before the notice of all members of the trade, in order to ensure a highly successful concert on behalf of this most deserving charity. The concert will take place at the Freemasons' Tavern, Great Queen Street, Holborn, E.C., on Thursday, March 17th next, for which we have engaged some specially good talent. Tickets, prices 3s., 2s., and 1s., can be obtained from the Treasurer, Mr. W. G. Stephenson, care of Messrs. Bewlay & Co. Ltd., 49, Strand. We may mention that on every occasion that the staff has given a concert it has been highly successful, the room being crowded, and the concert cordially received and appreciated. This concert has now become known as the concert of the trade.—Yours truly,

BEWLAY & CO. LTD.,
BARON ESKAN, *Managing Director*.

T. YAFIADIS & CO.'S EGYPTIANS

leave a good margin of
profit to the Retailer, and

are *not cut*.

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

What "The Cigarette World" Wants to Know.

Whether the profits of the Imperial Tobacco Co. have not been eminently satisfactory to the shareholders ?

* * *

Whether the omniscient financial journals who so severely criticised the prospectus have got to say now ?

* * *

Whether the advice of *The Cigarette World* as to the value of the shares as an investment was not fully justified ?

* * *

Whether the big combine is not making things very warm for some outside competitors ?

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Whether there is not such a thing as being strong and merciful ?

* * *

When that conference as to the Irish Roll Trade is coming off ?

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Whether there is not a good deal of personal feeling at the bottom of this matter, and whether but for this the whole question would not have been settled long ago ?

* * *

Whether some of the Irish manufacturers are not partly to blame ?

* * *

Whether it is not high time to put private feelings aside and settle a dispute which is rapidly ruining one of the few industries in Ireland ?

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Whether there are still any people optimistic enough to hope for a reduction in the tobacco duty ?

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Whether our "Navy Mixture" as recently put before Parliament is not the correct explanation ?

* * *

What the trade thinks of the proposed Cash on Del very system ?

* * *

Whether it will not be good business for the "cutters" ?

* * *

Where does the small retailer come in ?

* * *

Whether the small retailer can do more than get a bare living as it is by slaving all day and every day ?

* * *

Whether many of his working-men customers who buy 3d. tobacco a half an ounce at a time are not far better off ?

* * *

Whether they would like to change jobs ?

* * *

When that question of profits will be settled ?

* * *

Whether trade since 1904 began has not been getting worse and worse ?

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Whether the cigar trade in particular is not in a bad way ?

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Whether some retailers don't put special advertisements in their windows when they happen to sell a shilling cigar ?

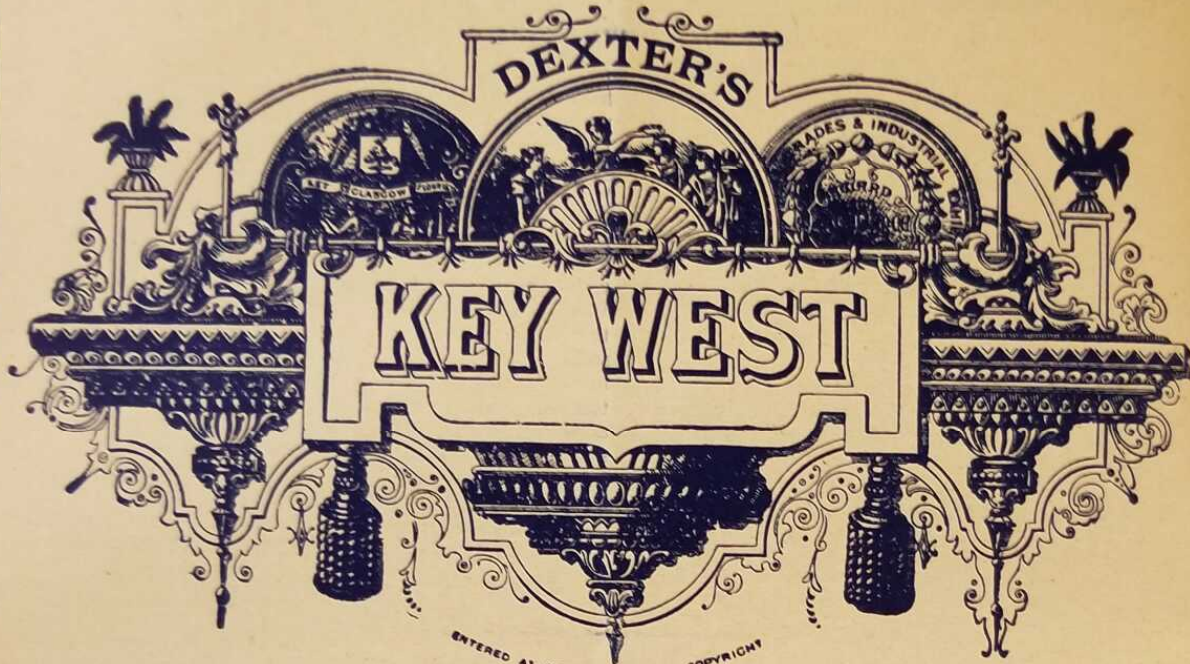
* * *

Whether our glorious climate is not partly responsible ?

and

What is going to be the end of it all ?

All RETAILERS should Stock



THIS IS THE

Genuine Original 2^d. Key West,

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

There are many imitations.

WHY?

Because

DEXTER'S

2^d. KEY WEST

is a GOOD THING and a SUCCESS!

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

ALSO

DEXTER'S PENNY KEY WEST,

the Sales of which have reached Enormous Proportions.

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

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

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Trade News and Notes.

MUNIFICENT GIFT.—We are informed that Sir Edward Wills, K.C.B., has given £1,000 to the Church Missionary Society towards meeting the anticipated deficiency. The amount has been paid through the Stoke Bishop branch of this Society.

TOBACCO GROWING IN QUEENSLAND.—The *Capricornian* (Rockhampton) of December 19th says:—Though neither tobacco nor coffee may be included among the necessities of life, their production are among the most important of tropical industries, and in consequence are intimately associated with the progress and prosperity of Queensland. Successive Governments in the State have made continuous efforts to promote their development, and the results are so far fairly satisfactory. It has been demonstrated that within its bounds are to be found considerable areas of country admirably suited by circumstances of climate, soil, situation, and accessibility for the production of both tobacco and coffee. Among the results of the great system of soil analysis which has been carried on for some years by the Department of Agriculture of the United States has been the determination of the areas of country particularly suited for various crops. It has been found, for instance, that areas of comparatively unknown country were peculiarly adapted for the growth of the finer kinds of cigar tobacco, and changes in the seat of the industry have taken place in consequence. Among the results of the work being carried on by Dr. Maxwell may be the discovery of areas of such tobacco country. The report of the Queensland Tobacco Expert (Mr. R. S. Nevill) is among the shortest in the group appended to the report of the Secretary for Agriculture of Queensland for the year 1902-3. It is also among the most gratifying, because it shows that the farm is being conducted on commercial lines, and is being made to pay. Mr. Nevill aims at demonstrating that tobacco can be grown at a profit by the white farmer, and he has succeeded. "I have employed none but white men on the farm," he says, "at good wages, and the first two years' returns show that, notwithstanding the drought with which we have had to contend, we only lack £27 16s. 5d. of having paid actual working expenses; and of this we can deduct the plant bed, framing, and covering, and the tobacco screw, which are largely permanent investments, and the amount we have had to pay for horse feed on account of the drought, we should be something like £50 to the good." It is very creditable to Mr. Nevill that he can make this statement while our other State farms are costing from £300 to £700 each. Some may be ready to say "they are experimental farms, and cannot be expected to pay." But experiments are made to demonstrate how farming on certain lines can be made to pay, and profits should be regarded as proofs of success in experiments and in farming. The idea that experiments cannot be made without loss ought to be given up, because it may be made the cloak for carelessness and want of skill. Besides, the tobacco farm is an experiment one, and it has demonstrated that

white men can earn good wages, and at the same time grow first-rate crops of the "weed." Much of the report is taken up with an account of experiments made in the two droughty years. Half-a-dozen of the best kinds of tobacco were grown, but the drought made the experiments in connection with them inconclusive. An important fact demonstrated was that one kind was hardier than all the rest, and the most drought-resisting. "This tobacco (Lax) is a good grower, maintains its type stubbornly, and yields and cures well, and is a favourite tobacco in both Kentucky and Virginia." It is quite impossible at present to estimate the value of that experiment. Two tons of tobacco were secured in excellent condition, and sold at public auction for 11d. per lb., the best price obtained for Queensland tobacco at a public competition. . . . The success achieved at the tobacco farm is educating and stimulating small landowners in the locality. They are including tobacco among the crops, and with prospects of excellent results. It has been estimated that there will be 722 acres of land under tobacco in Queensland this season, and with such favourable conditions the value of the crop will probably be upwards of £25,000.

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.

TOBACCO WORKERS AT FOOTBALL.

— On Saturday, February 27th, the Birmingham employees of Messrs. Singleton & Cole, Ltd., held their annual football match. A keenly contested and fast game resulted in an eleven of the Warehouse Staff defeating a team from the General Office by three goals to one. Mr. Ernest Caddick, of the Secretary's office, officiated as referee, escaping from the ordeal unscathed. Afterwards about 75 sat down to a substantial tea provided by the genial Mr. Wright, of the Metropole Hotel. Mr. Chas. Crowe (one of the town travellers) took the chair. He spoke of the "weed" which we all take a hand in distributing to our fellow men as a harmoniser of society, and suggested that they should more frequently meet together to smoke a pipe to good fellowship. The toast of "The Firm" was proposed by Mr. E. J. Gadd, the names of Mr. Cole and Mr. Singleton being received with much enthusiasm, and hearty thanks were tendered them for their never-failing generosity and courtesy. A vote of thanks was passed unanimously to the stewards (Messrs. Hubert Bragg, "Bob" Evans, and Henry Brown) for the excellent arrangements they had made, and the admirable way in which they carried them out. At the succeeding concert Mr. Will Smith manipulated the piano in a masterly manner; Mr. Alfred Westron fiddled finely and frequently; Messrs. Davies, Walker, Potter, Homer, Driscoll, Brassington, and a dozen others warbled melliflently; and a most enjoyable and harmonious evening was brought to a close with "Auld Lang Syne."

TRADE IMPROVING. — INCREASE IN LAST MONTH'S IMPORTS AND EXPORTS.—The trade and shipping of the United Kingdom during February showed all-round increases, in connection with which it is necessary

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

RETAILERS

who desire an Absolutely Reliable

Counter 3d. Cigar

should stock - - - -

FLOR DE VARZES.

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

Made in Three Sizes:

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

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

PRINCESSAS, 100's, 50's.

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

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

HIGHLY-EFFECTIVE SHOWCARDS AND WINDOW TICKETS SUPPLIED GRATIS.

Write for Samples and Quotations to:—

R. I. DEXTER & SONS Ltd.,

Cigar Manufacturers,

Queen's Bridge Road, NOTTINGHAM.

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TRADE NEWS AND NOTES—continued.

to remember that this being Leap Year, there were 29 days in the month, as compared with 28 last year. The following summary gives the total figures:—

Merchandise.	Feb., 1904.	1903.	Increase.
Imports	£44,110,510	£40,560,585	£3,549,934
Exports	£31,300,154	£28,913,764	£2,386,390
<i>Bullion and Specie.</i>			
Imports	£3,998,635	£2,987,054	£1,011,581
Exports	£4,686,640	£1,933,550	£2,753,090
<i>Shipping (two months).</i>			
Entered	5,860,961 tons	5,432,435	437,526 tons
Cleared	7,178,132 tons	6,972,560	205,572 tons

The main increase in imports were nearly two millions sterling in raw materials, and over a million and a half in food, drink, and tobacco. We increased our exports of manufactured articles by £1,149,479. Of these latter cotton articles increased by £850,317 and manufactured iron and steel dropped £255,872.

BARON CIGARETTE MACHINE CO. LTD.—In the course of the past 12 months, says *The Critic*, a most disastrous change has taken place in the fortunes of the Baron Cigarette Machine Company. While for the year ending 1902 there was a gross profit on trading of £23,736, the gross profit for 1903 was only £2,697—a drop of nearly £20,000! With the addition of transfer fees, interest on investments, and dividend on shares held, the gross income for the year is brought up to £4,867, and as the expenses amounted to £6,847, there was a loss on the year's trading of £1,980, as against a net profit of £16,103 for 1902. This remarkable change the directors attribute to the operations of the Imperial Tobacco Company; and they suggest that a recovery in the business will be effected in the future by the extension of the sales of the Baron machine on the Continent, and the Orient machine at home. It is to be hoped that these directorial expectations will be justified by events. But in the meantime the shareholders' faith in the Board's foresight must be somewhat shaken by last year's performance. If, as the directors now claim, they anticipated an adverse change in the company's fortunes, how can they justify their action in returning 25 per cent. of the capital (£30,000) last year? Their argument at the time when they made this proposal was that the company was so prosperous, and its liquid resources were so ample, that the money returned was superfluous. But during the 12 months ending December last, the company's resources seem to have been so straitened as to necessitate a loan from its bankers of £13,000, and its paltry reserve of £10,000 has been wiped out. It is not the least remarkable feature of the company's accounts that while there was a loss on trading of £1,980, the directors' fees and "special remuneration" amounted to, roughly, £2,000! Directors who do their duty properly are, no doubt, as much entitled to their ordinary fees in a bad year as in a good, but that the directors of the Baron Cigarette Machine Company should have taken £805 as "special remuneration" in a year when there has been a substantial loss on the company's trading, is scarcely likely to add to their credit. If they merited any "special recognition" for the high finance displayed in last year's account, it was the award of the wooden spoon.—While reproducing the above criticism we can hardly agree with all that is said; indeed, we think, under the circumstances, the directors were fully justified in returning the capital. No one can predict the future with certainty, and the shareholders, should things go worse, may have reason to be thankful that they have got a quarter of their money back. The company has, however, a splendid machine, and we confidently expect that a much better report will be forthcoming next year.

Festive.

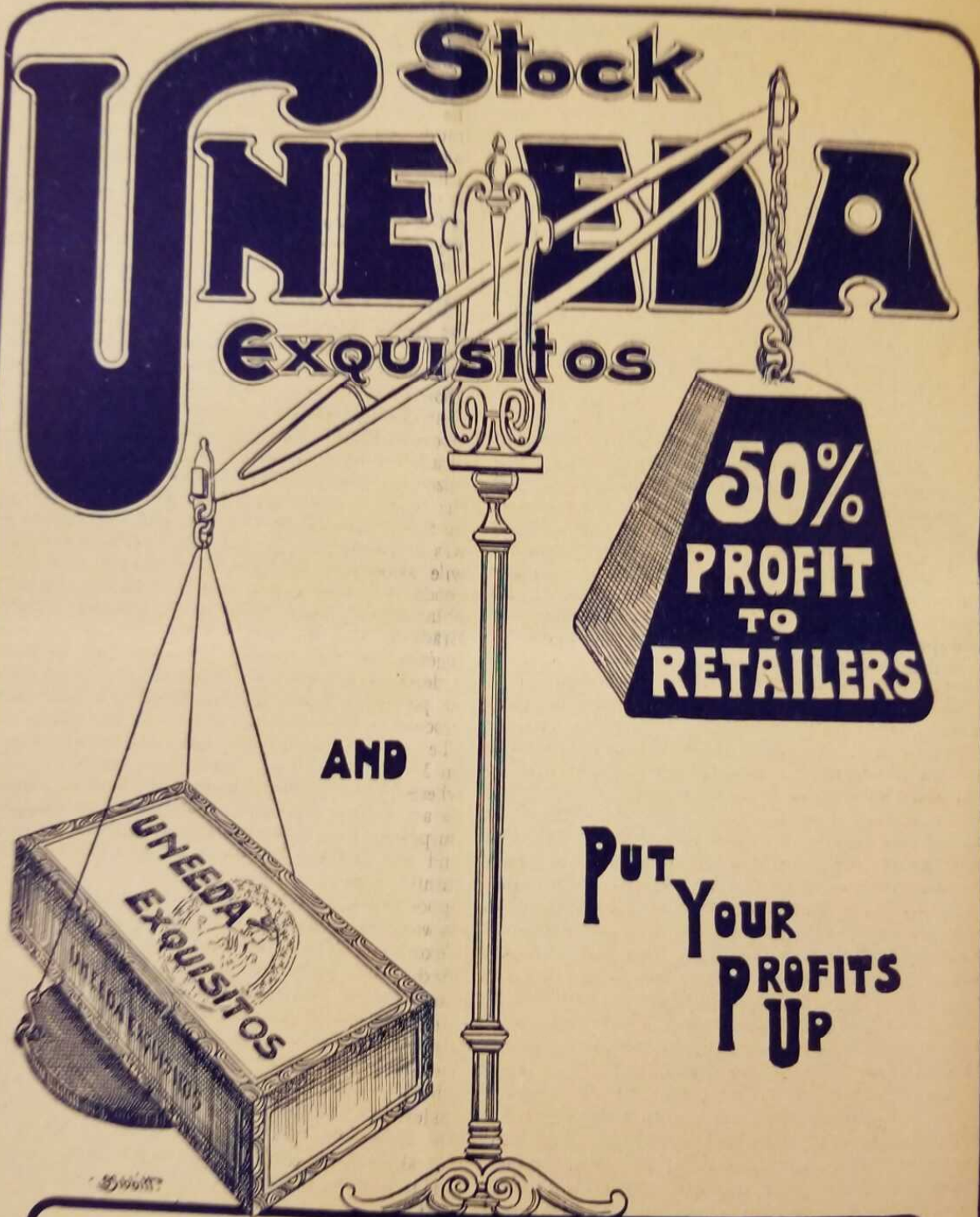
On Saturday evening, February 14th, the staff of the Mardon, Son & Hall Branch of the Imperial Tobacco Company (of Great Britain and Ireland), Limited, held their annual dinner at the Bristol Restaurant, Limited, Wine Street, when over 80 sat down under the presidency of Mr. W. B. Edwards.

Fires.

BIG BLAZE IN KINGSTON-ON-THAMES. TOBACCONIST'S SHOP GUTTED.—Another old building, a relic of ancient Kingston, was early on February 9th destroyed by fire. The property was known as No. 43, Clarence Street, and comprised a shop, tenanted by Mr. F. W. Wilman, tobacconist. The outbreak occurred in a back room on the ground floor, and was discovered at about 1.30 a.m. by George Thair, of 48, Beresford Road, Kingston, who immediately informed the police and fire brigade. With commendable alacrity several firemen arrived on the scene with the hand escape, and being informed by some bystanders that someone was sleeping in the top storey of the adjoining shop, kept by Mr. H. Bernard, refreshment contractor, Superintendent Drury and Fireman Comfort mounted the escape and entered the bedroom. After a close examination of the place, however, they failed to find anyone on the premises; and it subsequently transpired that the inmates had got out safely. Fortunately, no one sleeps at the shop where the fire originated. The town hand-reel and the appliances carried in the hose-box of the escape were quickly got to work, and there being a copious supply of water two powerful jets were in a very short space of time directed upon the burning house. Shortly afterwards the Kingston steamer arrived, and was got to work from a stand pipe a short distance down the street, the hose being carried through Messrs. Smith's yard, thus enabling the firemen to play upon the fire from off the roof of the firm's stores. It was soon seen that the shop was doomed, and the energies of the firemen were concentrated upon the effort to prevent the flames spreading, and so admirably was their work superintended that though the tobacconist's shop was gutted and the stock entirely destroyed, the new unoccupied shop immediately adjoining was in no way injured, not even to the extent of the paint on the shop front being scorched. The roof and ceiling of the top bedroom at Mr. Bernard's premises were, however, somewhat damaged by the heat and water. The Surbiton steamer, in charge of Superintendent Hards, also put in an appearance, but its services were not required. The amount of the damage caused by the fire is unknown, but we understand that the loss is covered by insurance.

Foreign.

RHODESIAN TOBACCO.—Dr. C. J. Sketchley, who formerly grew tobacco on his farm at Potchefstroom and afterwards in Fiji, where he was appointed expert to the Government, has formed a Rhodesian tobacco and cigar syndicate. Some 10,000 acres of land have been taken up by the syndicate at Mount Hampden, across a portion of which country the Ayrshire railway runs. Dr. Sketchley hopes that by next June or July Rhodesian cigars at 25s. a hundred will be obtainable wherever cigars are sold.



Samples and Particulars of the Manufacturers
Clarence Works, City Road, London, E.C.

Law

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TRADE NEWS AND NOTES—continued.

Law.

ALLEGED MISREPRESENTATION. SALE OF A BUSINESS.—At the Hampshire Assizes on February 12th, Joseph Haywood White, fishmonger, Aldershot, brought an action against Charles Heath, landlord of the Lord Nelson beerhouse, Aldershot, for damages for misrepresentation of the sale of a hairdressing and tobacconist's business, and for the cancellation of the agreement. Mr. Francke (instructed by Mr. Barnett) was for the plaintiff, and Mr. Percy St. Gerrans (Southampton) for the defendant.

The plaintiff, said Mr. Francke, had a fried-fish shop in Union Street, Aldershot, and the defendant carried on a hairdressing and tobacconist's business in the same street, and in February, 1902, as the result of some conversation which Mrs. White had with the defendant, negotiations were opened by the plaintiff for the purchase of the business. The defendant said he wanted £450 for the stock, goodwill, and fittings, and plaintiff would get good value for his money. But the defendant added that he must keep it secret, and take it without a valuation. There was only 18 months of the lease to run. The takings were represented at £5 a week for the hairdressing saloon, and £15 for the tobacconist's shop. Plaintiff asked to sell the stock, but the defendant refused. Eventually plaintiff took over the business, and paid £30 down. When he came to examine the place he found that almost all the stock in the shop was dummy. The window was entirely full of dummy boxes, and a dummy box was actually sold to a customer. The takings never came to anywhere near £20 a week. In January, 1903, the plaintiff managed to sell the place for £350, and he spent £451 on it in improvements, and on stock, &c. Mrs. White gave evidence bearing out this statement. She added that the actual value of the stock in the shop was £30. She complained to the defendant that he had cheated them, and on one occasion, in reply to something she said, he exclaimed, "Don't do that, it will show the game up." The defendant promised to get out of the place on a certain date, but refused, eventually, to do this, until the defendant signed a promissory note for £225. He said he should go when he was ready. The plaintiff, J. Hayward White, was the first witness called. His evidence largely corroborated that of his wife. He said the lease was kept back, the defendant saying that it was mislaid. He got a new lease at an annual rent of £70, £10 in excess of the previous rental. A young woman, named Hogbin, who acted as assistant in the shop, said that nearly all the stock consisted of empty boxes. This completed the case for the plaintiff, and Mr. St. Gerrans said the defendant claimed that a contract was entered into with the plaintiff to pay him (defendant) £450, and he desired to recover £124, the amount which went to make up the balance of that sum which had not been paid. Mrs. Heath gave an account of the conversation which took place between herself, her husband, and Mrs. White, in reference to the proposed transfer of the hairdressing and tobacconist's business. Mrs. White wanted the business, because she did not think that the fried-fish business was sufficiently refined for her daughter to be engaged in. She next said the takings were £20 a week, but they frequently exceeded that amount. As regarded the alleged "dummies," it was the custom of the trade to place empty boxes in the windows. It would not do to put good stock there, because it would be spoiled. It also was the custom to use "dummies" very largely in the shop. Mrs. White did not want it known that the business was being transferred. Witness heard nothing about a valuation being necessary, or that any complaint was made about the shop being empty of stock. Mrs. White never said a word about being defrauded. At the conclusion of her evidence Mrs. Heath was about to leave the witness box, when she fainted. As she appeared to be in delicate health, Dr.

Brown, medical officer at Winchester Workhouse, who was in the Crown Court, was sent for at the request of the judge. He had her conveyed out of the Court, and after a time she recovered. The plaintiff's evidence bore out that given by his wife. He gave an emphatic denial to the statement that he refused to let them inspect the stock, have a valuation, or that a large proportion of the stock was of a "dummy" character, and that it was not worth more than £30. In summing up his Lordship said the fact that the boxes contained no stock did not necessarily suggest fraud, because tobacco was an article which required a quick sale, and therefore no tobacconist would keep a large stock, either in the window or in the shop. If the plaintiff thought he was being defrauded he should have brought an action at the time, and not raked it up months afterwards. The jury returned a verdict for the defendant, and judgment was entered accordingly.

UNSUCCESSFUL INTERPLEADER ACTION.—At the Leicester County Court, on February 11th, before his Honour Judge Wightman Wood. Singleton & Cole, Ltd., tobacco manufacturers, Cannon Street, Birmingham, v. Thomas Bradley and Alice Bradley, 71, St. Saviour's Road East, Leicester (defendants), and Walter Henry Grace, 12, Moore's Road, Belgrave (claimant). This was an interpleader action, Grace claiming some furniture and effects seized by the plaintiff. Mr. Watson Wright appeared for the claimant, and Mr. Parsons (Sir Thos. Wright & Sons) for Singleton & Cole. It was stated that the claimant Grace was at present an inmate of the Borough Asylum, and his wife appeared for him. Mr. Wright explained that the goods seized by the execution creditor, under a judgment obtained by him, belonged originally to the defendant Bradley, and in March, 1899, the goods were assigned, together with all the man possessed, to John Foxon, under a deed duly registered, and by him were eventually sold to pay the creditors of Bradley. He distributed the proceeds of the sale, and paid Bradley's creditors 5s. in the £. The goods in question were sold to the claimant Grace, on March 28th, 1899, and were removed from the house where Bradley then lived in Newfound Pool, and taken to an empty house in Brewin Street, Belgrave, for the purposes of storage. Bradley was Grace's brother-in-law, and the latter allowed Bradley to have the use of the furniture on the understanding that they should have the opportunity of buying them back again at the same price as was given for them, when they were able to do so. John Foxon stated that he seized the goods under the assignment produced, and he produced a receipt for £15 7s. 6d., the sum paid by Grace for the furniture and goods bought by him, of which witness put in an inventory. Mrs. Grace also gave evidence bearing out Mr. Watson Wright's statement, and said the goods still belonged to her husband, who had not been paid anything for them. Witness understood the goods were sold to Bradley, but he had not paid for them. It was also arranged he should pay a small sum for the use of them, but he had not done that. Thomas Bradley gave evidence that the arrangement made between his wife and the claimant was that the former, who was tenant of the house, was allowed the use of the goods until she had paid for them, and a certain amount was also to be paid for the use of them. Neither he nor his wife had had an opportunity of paying anything yet. His Honour: It was five years ago; you have had time. By Mr. Parsons: When an execution was made against him in October last year, witness remembered that his wife produced receipts claiming the goods as hers. Witness could not remember if anything was said about Grace's claim on the goods at that time. Mrs. Bradley gave corroborative evidence, and, in answer to Mr. Parsons, said the reason she produced the receipts on the occasion that had been mentioned was because the bailiffs said the assignment was not worth the paper it was written on. His Honour held that the common sense inference from th

TRADE NEWS AND NOTES—continued.

evidence was that Grace allowed Mrs. Bradley to have the goods, and that the property passed back to her. He accordingly barred the claim, and, in response to an application by Mr. Watson Wright, decided that costs must follow the event.

AUTOMATIC GAMING MACHINES.—The case of *Thompson v. Mason* was an appeal by way of special case from the Leeds Stipendiary Magistrate, who had fined the appellant Thompson, a tobacconist, upon an information lodged by Police-superintendent Mason, charging him with keeping his shop open for the purpose of gaming by means of an automatic machine. It was proved that the appellant kept the automatic machine in his shop for the use of customers, who put a penny in a slot, released a spring by means of a knob, and if they succeeded in projecting the coin into the centre of five compartments received a 3d. cigar or its value in money. If the penny went into two other compartments it was returned to the customer, or if into two others it was retained by the appellant. On behalf of the latter it was contended that the use of the machine constituted a game of skill, inasmuch as great dexterity in the use of the machine could be acquired by practice. It is further said that even if it was a game of chance it was not necessarily unlawful, inasmuch as it was not proved that the chances of the appellant and the customer were unequal. The magistrate held that the use of the machine encouraged the spirit of gambling, and that he was bound by the case of *Fielding v. Turner*, decided in this Court in regard to a similar machine, to convict. Mr. Danckwerts, K.C., and Mr. L. Davies appeared for the appellant; and Mr. Lush, K.C., and Mr. E. O. Simpson for the respondent.—Mr. Danckwerts contended that this was not a game of chance.—The Lord Chief Justice: We had the machine last time, and we did not succeed in winning much money. (Laughter.)—Mr. Danckwerts: Ah, but it was a different machine, and perhaps your lordships had not acquired sufficient skill. (Laughter.) In the former case the learned counsel went on to say the chances were four to three against the player, and the decision turned upon that. Here there were three chances to two in favour of the player. He went on to contend that the case should be sent back to the magistrate as the appellant was entitled to his finding on the question of whether this was a game of mere chance or not.—Mr. Justice Wills: How long has this game been going on, because if the chances are more in favour of the player the man will find himself in the bankruptcy court in time. (Laughter.)—Mr. Danckwerts thought the chances were equal, though mathematically they might be said to be as he had stated. Besides the majority of people chose cigars, and that was where the profit came in.—The Lord Chief Justice: You mean the cigar is not worth 3d. (Laughter.)—Mr. Danckwerts: That is not a kind or correct way of putting it. People are entitled to make a profit on their goods.—The Lord Chief Justice: Oh, I mean including a fair profit.—Mr. Danckwerts: It is worth the money at the retail price.—Mr. Lush submitted that the magistrate had held that this was a game of mere chance. A scintilla of skill and dexterity was not, he urged, sufficient to take this out of the category of gaming. A boy went into the shop and was tempted by the machine to gamble, and the gaming was unlawful, as the magistrate had held. Apart from the value of the prize, the chances were two to one against the player.—The Lord Chief Justice said he was of opinion that the magistrate had found that this was a game of chance, and that therefore the appeal must be dismissed. The other judges concurred, and the appeal was dismissed, with costs.

TALE OF A TURKEY.—At the Norwich County Court last month, the plaintiff, Michael Hampshire, tobacconist, 42, Upper King Street, Norwich, sued John Curson, jun., farmer, of Tuddenham, to recover £1. Mr. E. A.

Bracey was for the defendant.—Plaintiff stated that on the 23rd of December he went to the defendant in the Market Place and asked him if he had a fat young turkey he could recommend. Defendant said he had, and produced a bird, which he guaranteed to be young and fat. Witness told him he had some friends coming down from London, and did not wish to have a bad bird.—His Honour: You would not at any time.—Plaintiff: I did not want anything like this one. The bird was brought to his shop by a Mr. Barker, and when witness returned home he thought the bird looked a very nice one, and his wife seemed pleased with it.—When did you cook it?—We did not cook it.—What did you find? I found it loaded with these (skewers), and there was a big piece of fat inside. When we undid it, it was practically a skeleton.—Who undid it? My wife and myself.—And you found? When my wife took out the sticks she pulled out a big piece of fat, and it went "wop," flapped into nothing but skin and bone, and it looked to me as if the turkey had died of some disease. If it had been fat it ought to have weighed 20 or 22 lbs., as the carcass was big enough.—What did he sell it at? Thirteen pounds, and I paid 1s. 1d. per lb.—Was it fit to cook? No.—Did you cook it? No.—What did your wife do with it? We sent it down to the ice-house to see if we could keep it to the next Court day.—Why didn't you come then? Because we were one day behind the time.—Where is it now? The Inspector of Nuisances had it done away with.—Notwithstanding the ice preservation? It smelt so bad.—When did your friends arrive? On the Thursday morning.—I hope you got another turkey? I was just in time to do so. It was ten minutes past eleven when I ran down the Prince of Wales' Road to the Farmers' Association and got one. We had a piece of beef, but I did not like to give beef to people I had not seen for three or four years. We had a good dinner that day, but not from that turkey, because we could not get anything off it.—There was no meat on it? It was not fit for a stew.—In cross-examination, plaintiff said he made the purchase on the Wednesday and not the Tuesday. He did not tell the defendant on the Wednesday that he was very pleased with the bird, and that he should want another. It was on the Thursday that he looked at the bird, and he then went to the defendant and said, "It is a nice bird you have sold me; it is nothing but skin and bone, and loaded with sticks, with pieces of beef fat on it." He also told the defendant that he did not want any nonsense, and would pay 3s. in addition for another bird.—Inspector Brookes said he saw the bird on January 2nd, when it was in a partially decomposed condition, and was lying in an ice-house in King Street. A good turkey would not have got into such a state in eight days in an ice-house. It appeared to be a framework of bones covered with skin. It was not a fat, well fed, bird. There were three pieces of foreign fat lying quite close to the bird.—Can you tell us what kind of fat it was? I should say it was beef fat. The plaintiff asked him to see the bird and destroy it, and he sent it to the destructor.—Mr. Pyke, of the Norfolk Dairy Farmers' Association, said he saw the turkey on the 28th of December, and considered it a very poor bird. At the request of the plaintiff he weighed the skewers and fat, and found they amounted to about 2 lb.—Was it a decent bird to put on a gentleman's table? No, it should not have been sold.—Defendant stated that he and his father had kept a stall in the Market Place for 30 or 40 years. On the Tuesday before Christmas plaintiff and a Mr. Barker came to him in the Market Place and asked him if he had a turkey. He showed them several, and plaintiff purchased one weighing 13 lbs. He did not pay for it at the time, but the next day sent the money by Mr. Barker, and later on called and said he was pleased with the turkey, and would buy another one of him. At a quarter past ten on Christmas Eve plaintiff called and told him the turkey was full of wood, but he replied that they were obliged to skewer them up. Plaintiff offered to fetch a cab and drive him to his shop, but he declined,

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TRADE NEWS AND NOTES—continued.

and heard nothing more of the matter until he got a summons. The bird was killed on the Monday, and was healthy when it was killed. Defendant sold over 80 birds at Christmas, and had no other complaint. It was usual to put beef fat on turkeys.—Mrs. Leeds, of Hockering, stated that last Christmas she assisted the defendant, who was her brother. On the Monday she dressed some turkeys, which were all right. There was no turkey which was scraggy and unfit to sell. There was only the usual quantity of skewering used.—The Judge: Did you put any beef fat on? No, mother packed them.—You would not be a party to putting it on? It is always done; it is a custom in Norwich market.—Elizabeth Curson, defendant's mother, said she was present in the Market Place on Wednesday, when the plaintiff came up to her and said it was a very nice turkey he had the previous day, and would want another. During all the time she had been in the market she had had no complaint as to excess skewering or beef fat.—The Judge: Where do you get the beef fat from? The butchers.—How much do you pay for it? Sevenpence per lb.—And then you put it on a turkey and charge 1s. 1d.? It is usual in Norwich Market Place.—Mr. Bracey: Other people do it? Yes.—The Judge: I see plenty of turkeys in Norwich with nothing on them, and they look beautiful, and fit to be put on anyone's tables.—Mrs. Hampshire, called at the request of the judge, said the turkey was brought to the house on the Wednesday evening, and she thought it was a very nice bird. At nine o'clock on Thursday evening she commenced to prepare the bird for the oven. She cut the strings, and when she pulled the head out it all collapsed. She never saw such a thing in her life, and was really frightened. There was a tremendous lot of fat.—What kind of fat? Yellowish, horrible; I was frightened.—Did you call your husband? When he came in I told him, and he said he would go and speak to the party of whom he bought it. He afterwards came back, and went to the Farmers' Association for another.—What became of the bird? It was taken to the ice-house.—Had it much flesh on it? It was a skeleton. We kept it, thinking somebody would come to look at it.—You were glad to see it go? Oh! I was.—His Honour was satisfied that the plaintiff was entitled to recover the whole of the money he parted with. He did so on the ground that this turkey was not one that ought to have been sold in Norwich Market Place, was not fit for any person to place before his friends, and was packed up and presented in such a way as to appear a suitable turkey, and one which the plaintiff might properly buy, and which would stand the cooking and preparation for a Christmas dinner. His Honour remarked that he considered the plaintiff was straightforward and honourable in all he did. The bird was not fit for use, and was apparently sold by misrepresentation. He gave judgment for the plaintiff for £1, with costs.

ACTION FOR WRONGFUL DISMISSAL. NEWCASTLE COMPANY SUED AT DURHAM ASSIZES.—Mr. Justice Lawrance and a special jury sat, on March 2nd, to try the last of the civil cases entered for hearing at the Durham Assizes. This was an action in which Mr. Joseph Bewick, manager to the defendant company, sought to recover damages for wrongful dismissal from Messrs. Finlay & Co., tobacconists, of Newcastle, and proprietors of the kiosks in many local railway stations. Mr. Meynell was for the plaintiff, and Mr. Shortt for the defendants.—Mr. Meynell, in opening the case, said the plaintiff became manager about 1897 to a firm of manufacturing tobacconists known as Mowatt & Co., which belonged to a Miss Mowatt, who desired to sell the business. The defendant met Mr. St. John, managing director of Finlay & Co., the defendants, in the street, and in the course of conversation suggested that the defendants should buy the business. Ultimately it was arranged that the defendants, for £200, should have the option of buying the business up to a certain date, and the defendants

in the end did buy the business, early in 1903. It was arranged that the plaintiff should be continued as manager of the defendants' factory in the City Road, Newcastle, for five years at a salary of £200 a year. Plaintiff acted as manager up to the end of September, when he was away from work for three weeks owing to illness. On his return in October the defendants said they were entitled to deduct from his salary the wages for the three weeks he was off work. Plaintiff objected, and insisted on being paid, but defendants refused to pay, and not only did not pay for the three weeks he was ill, but did not pay him anything. Plaintiff continued through October and November without getting any pay. In December, getting no pay, he went to a solicitor, and defendants then paid up, but deducted £12 for the three weeks he had been ill. Plaintiff commenced an action in the County Court to recover this sum, but before the action came on the defendants paid the money. The plaintiff was asked to act as an occasional traveller for the defendants, and he consented, but afterwards the defendants wanted him to continue as traveller altogether, but he refused, and thereupon the defendants gave the plaintiff a month's notice to leave their employment, this being the cause of the present action. Counsel, in conclusion, asked the jury to give the plaintiff unstinted damages.—Plaintiff was called, and spoke to the conversations which preceded the purchase of Miss Mowatt's business by the defendants. Witness was asked if he would remain in the position he occupied as manager of the factory, and to travel occasionally, and witness agreed, the arrangement being that plaintiff should continue for five years at £200 a year, and have the option of investing money in the business by buying shares in it. On January 30th the defendants exercised their option and purchased the business of Miss Mowatt, taking over the business from February 1st. During February witness represented Miss Mowatt, who paid him his salary for that month, but from March 1st he was paid by the defendants, and was exclusively in their service. Towards the end of March a draft was prepared by plaintiff's solicitors setting out the terms of plaintiff's engagement. This was altered by defendants, but witness did not approve of the alteration, and the draft was never completed. Witness continued to be manager to the end of September, when he was ill, and off work for three weeks. When he returned his salary for that period was deducted. He objected to receive anything but his full salary, and in consequence he got nothing. He continued as manager, but did not get any salary until he put the matter into the hands of a solicitor. After his illness alterations were going on at the factory, and a room was being prepared for witness as manager. He was asked to travel for a month until the room was ready, but at the end of the month it was not ready, and he was asked to continue for another week. At the end of that week things were the same, and he was asked to continue to travel. On December 8th he wrote to Mr. St. John declining to travel. His objections to travelling were partly that his health would not let him, and partly that there were already a number of travellers in the district he had to cover, and he could not see any reasonable ground of success. After this the defendants wrote to witness's solicitors to the effect that owing to his want of experience as a manager and to the poor results he had shown as a traveller, and to his disinclination to act as such, they had determined to give him a month's notice. Witness's solicitors replied that they would advise witness not to accept the notice, and after that witness was told to "get out." Subsequently he commenced the present action. He had received no salary since November 30th. Since his dismissal he had tried to get other work, but without success, and he had no present prospects of getting work. He was 57 years old.—Cross-examined by Mr. Shortt: The exact terms of the verbal agreement when defendants took the business over were that witness

TRADE NEWS AND NOTES—continued.

should remain as he was, at £200 a year, and also to travel occasionally. When witness's solicitors drew up the draft of the terms of his engagement they used words providing that witness be employed as manager, "and in such other capacity as might be mutually agreed upon." The defendants altered this to make it read, after the word "manager," "or in such other capacity as they may determine." Witness never agreed to this, and the draft was never signed and completed. Witness did not suggest himself that the engagement should be for five years.—Mr. Shortt: Do you seriously suggest that you are competent to manage a tobacco manufactory? I was competent to manage that factory with the men I had under me.—Cross-examination continued: When he went to Mowatt's factory he went as a manager, and was not discharged at the end of two months. He had had no previous experience. Formerly he had been a canvasser to the National Telephone Company, and then he had to do with a patent disinfectant. After that he was a traveller in jams and pickles, and he had also been an outdoor officer in the Customs, but he had not been a Customs manager. When he went to manage the factory he was not even a smoker. He did not remember saying to persons employed in the factory that he was only kept there because he was honest, but he would not deny having said that.—Mr. Shortt, for the defence, said the question for the jury was whether there was a verbal agreement by which the plaintiff was to become manager. He asked whether it was conceivable that the defendants would have consented for the purpose of getting this business to employ the plaintiff as manager for five years, when every essential in a manager was lacking.—Michael St. John, managing director for the defendant company, said it was not true that he asked plaintiff to stay on as manager, or to remain for five years. Plaintiff thought if defendants gave him employment it would give him more influence with his late employers in obtaining the business for them. There was a verbal agreement that plaintiff was to be employed for five years at £200, but the capacity of his employment was never mentioned. Witness never agreed to employ the plaintiff as a manager. He was employed as head traveller.—Cross-examined by Mr. Meynell: His firm had 170 retail establishments. When the factory was taken over witness engaged no one as manager. Plaintiff was kept on as superintendent because he was honest. There was a difference between a superintendent and a manager. It was not true that plaintiff was asked to be a temporary traveller during alterations at the factory.—John Pearson, secretary of the company, also gave evidence, and said there was no one in charge at the factory above the plaintiff until the defendants took it over in May of last year. When defendants took over the factory it was well known in the trade to be a decaying business.—His Lordship, in summing up, said the question was not whether the plaintiff was a good manager or a bad manager, but whether he was employed as a manager or not. His Lordship pointed out that the salary of £200 a year paid to the plaintiff seemed to indicate that he had some position in the place.—The jury found a verdict for the plaintiff and awarded him £250 damages. Asked to say what would be a reasonable notice for the plaintiff to expect, supposing he had been engaged as a manager without any agreement for a definite period, the jury answered six months.—His Lordship gave judgment for the plaintiff with costs, but, on the application of the defendants, granted a stay of execution on the usual terms.

A WEST HARTLEPOOL SLANDER CASE. TRIAL AT DURHAM ASSIZES.—At Durham Assizes, on March 1st, before Mr. Commissioner Bray, K.C., the action of Smurthwaite v. Young was heard. This was an action in which Mrs. Hannah Smurthwaite, wife of John Smurthwaite, sea-going engineer, of Thornton Street, West Hartlepool, claimed damages for an alleged slander uttered by

the defendant, Mr. Edward Morrison Young, tobacconist, Church Street, West Hartlepool. The defendant denied that he spoke the words complained of, denied that the words bore the meaning alleged, and in the alternative claimed privilege. Mr. E. Shortt and Mr. Crabb Watt were for the plaintiff, and Mr. J. Scott Fox, K.C., and Mr. Lowenthal for the defendant.—Mr. Shortt said the plaintiff and her husband had been married twelve years, and there were three children. In his absence at sea, plaintiff's husband made her such allowance as his pay enabled him to make. This not being sufficient as the family grew up and became more expensive, the plaintiff thought she might be able to add to her income by opening a tobacconist's shop. She went to see the defendant, who was a tobacconist in a large way of business, with two shops, about being supplied with stock. At first defendant wanted plaintiff to take one of his shops, but she was not inclined to do this, and ultimately he arranged to supply her with stock. Defendant had in his employ a traveller named Temple, and it was to this traveller that the defendant had made use of the words which constituted the slander. The words complained of were these:—"Mrs. Smurthwaite's husband has left her, never to return, and is seeking a divorce. Men have been seen going to her house in Thornton Street whilst her husband was at sea." These words were alleged to have been spoken in March last, but they did not reach the plaintiff's ears till June, whereupon she went at once to the defendant and asked him if he had used the words. Defendant admitted that he had, and then plaintiff put the matter into the hands of her solicitor. Later in the year bankruptcy proceedings took place in connection with the plaintiff's business, and a meeting of her creditors was held. Defendant was present at that meeting, and in the presence of her creditors and solicitor deliberately accused her of having men coming from her house in Thornton Street at two o'clock in the morning.—Plaintiff was called, and said her married life had been perfectly happy; she was quite satisfied.—Mr. Shortt: Has your husband been satisfied?—Witness: Yes, as the majority of husbands are, and I have been satisfied, as the majority of wives are. (Laughter.)—Witness bore out the facts detailed by counsel, and said there was not the least truth in any of the allegations made against her. No one could prove that there was. When her husband returned in June he spoke to her about it, and in consequence of what he said she went to a solicitor.—Cross-examined by Mr. Scott Fox: She never told defendant that her husband approved of her going into business. She did tell him that her husband would approve if the business succeeded. She had nothing when she commenced business, and had incurred about £300 of debts, but everybody had to incur debts in going into business. She told defendant that she and her husband had £100 in the Building Society, and defendant accompanied her to the offices of the Society, where he learned that witness could not touch the money without her husband's consent. She took a shop in Lynn Street at a rent of £110 a year. A Mr. Taylor, with whose wife she was very friendly, signed a bill for her for £50, and the defendant then let her have £57 worth of goods. She had heard since that Mr. Taylor had no money. She kept no account when in business, and paid money away as fast as she got it.—Mr. Shortt intimated that he did not claim any damage for loss of business by reason of the alleged slander.—Plaintiff said she was sorry to hear her counsel say that, because she was sure the slander had injured her business.—Cross-examination continued: When her husband returned he refused to be liable for her debts. When he came back from sea he said he had been wishing all the voyage that something would turn up for him to do on shore, adding that it would be strange if her shop turned out to be his. He was quite surprised to find that she had commenced a shop. Next day he was much upset, and said a gentleman had told him the

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TRADE NEWS AND NOTES—continued.

town was full of scandal about her, and that he had better watch her. They made inquiries to find out the extent of the slander, and her husband would not hear of her staying in the shop longer. Defendant issued a writ for the payment of the money due to him, and it was after this that she commenced the action, but there had in the meantime been interviews between witness and defendant. At this point the witness was overcome, and burst into tears, and Mr. Scott Fox said he would not cross-examine her further.—Frank Mayson, solicitor, of West Hartlepool, who acted for plaintiff in the bankruptcy proceedings, said he was present at the meeting of creditors on October 12th, when defendant asked plaintiff if it were not true that men came out of her house at an early hour in the morning.—Mr. Scott Fox, in opening the defence, said that when defendant got certain information and met Mr. Temple afterwards, he spoke on the subject in the interests of his business. There was never any malicious expression. They determined not to trust plaintiff, because they could not rely on her being on friendly terms with her husband. It was a confidential communication, for which the defendant was not to blame, and which any one of them would probably have made in the course of business to their agents.—Defendant went into the box, and said the questions he asked at the meeting of creditors were simply put from business considerations. He had never before used the question as to men having been seen leaving the plaintiff's shop at a late hour. If they had been seen leaving he did not think it would do the business any good. At the meeting of creditors he asked the plaintiff if she allowed customers to remain in the shop till one or two o'clock in the morning. He said nothing about the house at all. He produced a paper he was using at the meeting, on which he had put down the exact words. When plaintiff came to his shop she said that certain reports had been set about respecting her, and she asked him if he had heard anything about them. Witness told her that when he went to Mr. Edmondson, a brother-in-law of the plaintiff who had refused to endorse the bill given by plaintiff to defendant, Edmondson told him that her husband had been to Hull, and had not come to West Hartlepool to see her, and that he would not be surprised to hear of a divorce on his return. She asked him if he had heard anything more, and she said lots of things had been said, and she would make somebody pay. She never asked him if he had said that gentlemen visited her at Thornton Street. He never said there had, and he had never seen any men go into her house at all. In making his communication to Mr. Temple he had no malice or ill-will against the plaintiff, and his only motive was the protection of his business. He had never said, to his knowledge, that plaintiff had been guilty of any immorality.—Cross-examined: He had no reason to suppose that she was an immoral woman, except what he had heard from Edmondson, her brother-in-law.—In the result the jury found a verdict for the plaintiff with £250 damages. Judgment accordingly, with costs.

New Companies.

SOUTHERN CIGARETTE MANUFACTURING CO., LTD. (80,199).—Registered February 29th, with capital £2,000, in £1 shares (1,500 5½ per cent. cumulative preference), to acquire the business of cigarette manufacturers and dealers, now carried on by W. J. Brooks, at Blenheim Buildings, Above Bar, Southampton, as the Southern Cigarette Manufacturing Co. No initial public issue. The first directors are W. J. Brooks and J. L. Vickridge; qualification, £5 shares. Registered office, 24, High Street, Eastleigh, Hants.

Obituary.

MR. ALEXANDER MAXWELL.—Mr. Alexander Maxwell, of Barncleugh, Dumfries, and of South John Street, Liverpool, who died at Chase East, Hoylake, on the 17th September last, a member of the Maxwell Tobacco Importing Co., left personal estate valued at £8,804, his 620 shares in the said company, being valued at par, amounting to £6,200. The trustees under his will, dated 1st September, 1896, are Mr. Wellwood Maxwell, of Kinkonnan, Dalbeattie, and Hugh Maxwell.

On the afternoon of February 15th, **MRS. BLACKLAWS**, wife of Robert Blacklaws, tobacconist, 27, Spa Street, Aberdeen, was found by her husband dead in bed. Dr. Crowe was called and certified that death was due to natural causes.

The death occurred last month, after a long illness, of **MR. CHARLES WARR**, hairdresser and tobacconist, of Station Road, Gillingham, who succumbed to that painful malady, Bright's disease.

SUDDEN DEATH OF A TOBACCONIST.—Mr. A. Godwin, hairdresser and tobacconist, of Orwell Road, Felixstowe, was going for a drive on Wednesday afternoon, March 9th, about three o'clock, it being early closing day, and when starting he suddenly spat up a quantity of blood. He was immediately taken by the driver of the vehicle into his shop, and Dr. Havell summoned. He expired in a few minutes.

Police.

ALLEGED THEFT BY A TRICK.—Alfred Herries (62), an ironmonger, of Wells Street, Oxford Street, was charged before Mr. d'Eyncourt at the Clerkenwell Police Court on February 20th with stealing 6d., by means of a trick, from John Geary, at the "Lion," Junction Road, Holloway. There was a further charge against the prisoner of obtaining 6d. by means of a trick from Ernest Haxell, manager to Salmon & Gluckstein (Limited), 615, Holloway Road. On the Wednesday evening previous prisoner tendered a florin in payment for some liquor at the "Lion." The manager (Mr. Geary) placed 1s. 10½d. change on the counter, and the prisoner swept the change into his hand. Immediately afterwards he said, "You have made a mistake," and produced two sixpences, which he said were given to him instead of a shilling and sixpence. Mr. Geary apologised for having made a mistake and gave Herries another sixpence. He, however, followed the prisoner out of the house and communicated with the police. Herries entered the tobacconist's shop, 695, Holloway Road, and in payment for half-an-ounce of shag tendered a florin. The assistant gave him 1s. 10½d. change—a shilling, a sixpence, and coppers—but the prisoner having taken the money in his hand declared that both the silver coins given him in change were sixpences, and he produced two in proof of his statement. Mr. Haxell was as certain as was Mr. Geary that the prisoner had been given his correct change. Herries was at once given into the custody of Police-constable Parrish, 487 G, to whom he said, "These people think I have been trying to do them, but I have not." He had in his possession three florins, three shillings, three sixpences, and 9½d. in bronze. Mr. d'Eyncourt remanded the accused.

Public Companies.

TOBACCO TRADE COMPETITION.—The ordinary general meeting of R. & J. Hill, Ltd., was held on February 18th at Winchester House. Mr. H. B. Praed said that

TRADE NEWS AND NOTES—continued.

during the past year the two predominant factors which had affected those, who, like themselves, were not comprised in the Imperial Tobacco Company's combination, had been the increase in the price of raw material and the continuance of severe competition. The company's sales were slightly less, and they had made less profit, but with the balance brought forward there was still over £9,600 to the credit of profit and loss at the end of the year. This contrasted favourably with the results of some of their competitors, who had conducted a year's trading at a loss of many thousands of pounds, whilst other small businesses had ceased to exist. Loose tobaccos, which formed an important part of the turnover, had kept up well in demand, but had been less profitable owing to increased cost of leaf and cutting of prices. The report was adopted.

DUTY ON IMPORTED CIGARETTES.—The United Kingdom Cigarette Manufacturers' Association recently sent a memorial to the Chancellor of the Exchequer urging that the import duty on foreign cigarettes should be raised to the same level as the duty on foreign cigars. The Chancellor's secretary has replied as follows:—"The Chancellor of the Exchequer desires me to say, with further reference to the memorial of your Association respecting imported cigarettes, that after making careful inquiries into the matter he has come to the conclusion that to raise the duty on foreign cigarettes to the same level as the duty on foreign cigars would be prohibitive to the importation of cigarettes, and would be contrary to the principle underlying our present Customs duties, which are not intended to exclude foreign competition. He would point out, however, that the British cigarette industry does not appear to be in other than a satisfactory condition, having regard to the fact that the import of foreign cigarettes decreased in 1903 by over 25 per cent., viz., from 619,000 lb. to 462,000 lb. On the whole he thinks that as the rates of import duty and drawback are so intimately connected further consideration of the question should be postponed until the report of the Inter-Departmental Committee of Experts on tobacco drawback has been received."

ALBERT BAKER & CO. (1898), LTD.—The following report was adopted at the Sixth Ordinary annual General Meeting of Shareholders, held at Winchester House, Old Broad Street, E.C., on March 7th:—The Directors have to report that this company, in common with most other large retailing concerns in London, felt the effects of the depression in trade during the past year. The gross profit (after deducting expenses of manufacture), including transfer fees, was £52,995 14s. 3d., and after the payment of all other expenses the net profit was £15,119 5s. 6d. The sum of £2,980 1s. 11d. was brought forward from the previous account; this, added to the net profit as above, makes a total of £18,099 7s. 5d.; from this sum £2,000 has been written off for depreciation, leaving a balance of £16,099 7s. 5d. available for dividend for the year. An interim dividend at the rate of 6 per cent. per annum has been paid for the six months ending June 30th, 1903; the Directors now recommend the payment of a dividend at the rate of 6 per cent. per annum (less tax) for the six months ending December 31st, 1903, carrying forward the sum of £4,099 7s. 5d. to the next account. Three new branch establishments at 4, Moorgate Street Buildings, E.C.; 127, Strand, W.C.; and 143, Oxford Street, W. (which were acquired in the year 1902), were opened during the past year. The agreement between the company and the managing directors being now ended by the effluxion of time, the Directors have, subject to the approval of the shareholders, fixed the remuneration payable to the Managing Directors for the year 1904 at £300 each. As provided by the Articles of Association, Dr. S. B. de Mesquita vacates his office of Director, and,

being eligible, offers himself for re-election. The auditors, Messrs. Tilly & Co., also retire, and offer themselves for re-election.

ADOLPH FRANKAU & CO. LTD.—The general meeting of the ordinary shareholders of the company was held at the offices of the company, on Monday, February 22nd, 1904. The Directors presented to the shareholders the balance sheet and profit and loss account, made up to 31st December, 1903, with the auditors' certificate and report. The general depression of trade has shown itself in a decreased turnover during the past year. The Directors are glad, however, that after providing for the 5½ per cent. dividend on the preference shares, they are able to place £500 to the general reserve, £100 to special reserves, and to recommend a dividend of 2½ per cent. on the ordinary shares. The auditors, Messrs. Turquand, Youngs & Co., retire, and offer themselves for re-election.

B. MORRIS & SONS, LTD.—At the general meeting of the shareholders of B. Morris & Sons, Ltd., held on February 26th, at Winchester House, E.C., Mr. W. S. L. Schuster, Chairman of Directors, presided. There was a moderate attendance. The following report of the Directors for the nine months ending December 31st, 1903, was adopted:—The Directors, in presenting their fourteenth report and balance sheet, are glad to state that the company's business has improved during the past nine months. The accounts show, after ample provision for bad and doubtful debts, depreciation of plant, machinery and fixtures, a credit to profit and loss of £3,472 10s. 11d., which, with the balance brought forward, amounts to £4,195 1s. 3d. This year Directors propose to deal with as follows:—By declaring a dividend at the rate of 4 per cent. per annum for the nine months ending December 31st, 1903, amounting to £3,023 3s. 8d., and carrying forward a balance of £1,171 17s. 7d. to next year's account. Your Directors consider the result of the nine months' working satisfactory, more especially as they have had to contend with the continued depression in the British cigar trade and the very high prices of raw material. They are able to report that prices are now more favourable. Dividend warrants will be posted on March 4th. Joshua Duckworth, Esq., retires from the directorate, but, being eligible, offers himself for re-election. The auditors, Messrs. Woodburn, Kirby, Page & Co., offer themselves for re-election.—By order,

H. W. JONES, Secretary.
Half Moon Passage, London, E., February 18th, 1904.

UNITED KINGDOM CIGARETTE MANUFACTURERS' ASSOCIATION.—At a meeting of the United Kingdom Cigarette Manufacturers' Association, held at the Cannon Street Hotel, on Saturday, the 27th Feb., 1904, at 2.30 p.m., the following business came up:—(1) Minutes; (2) Correspondence; (3) To consider the reply of the Chancellor of the Exchequer to the memorial of the Association; (4) To urge the claims of the exporters of cigarettes on drawback for increased facilities, and to lay before the meeting the data compiled by the President and sent by the London Chamber of Commerce to the Tobacco Drawback Committee; (5) To urge the Chancellor to license as tobacco manufacturers all makers of cigarettes for sale, and to consider the recent action of the Tobacco Trade Section of London Chamber of Commerce in relation thereto; (6) To ask for the abolition of the present *pro rata* scale of license duty, and for the adoption of one uniform rate; (7) Election of officers in place of those unable to accept the duties; (8) Other matters (if any). There were present Messrs. P. Teofani, Geo. Raphael, Major Drapkin, Geo. W. Hodgson, S. Barnett, M. Wainer, and A. Zicaliotti. Following in order the agenda of circular convening the meeting, and after the

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TRADE NEWS AND NOTES—continued.

President had taken the chair, the Secretary read the minutes of the last meeting, which were duly confirmed. Various letters were next read, and amongst others from Messrs. F. J. Duncan, D. Philips, and R. Lockyer, expressing regret at their unavoidable absence, also one dated the 18th February from Mr. Gunn, Secretary of the Imperial Tobacco Company, declining to join the Association. The secretary was next instructed to address letters to all members, enclosing book of rules, and applying for their annual subscriptions; he was further instructed by the meeting to inform manufacturers who had not already enrolled themselves as members that the Association was solicitous of the influence and support they could afford by joining, more especially at a time when the trade were well aware of the immediate necessity of common and united action to obtain the redress of various old and well-grounded demands for redress. The reply of the Chancellor of the Exchequer was next read:—

THE CHAIRMAN,
WHITEHALL, S.W.,
January 27th, 1904.

SIR,
The Chancellor of the Exchequer desires me to say, with further reference to the Memorial of your Association respecting imported cigarettes, that, after making careful inquiries into the matter, he has come to the conclusion that to raise the duties on foreign cigarettes to the same level as the duty on foreign cigars would be prohibitive of the importation of cigarettes, and would be contrary to the principle underlying our present Customs duties, which are not intended to exclude foreign competition.

He would point out, however, that the British cigarette industry does not appear to be in other than a satisfactory condition, having regard to the fact that the import of foreign cigarettes decreased in 1903 by over 25 per cent., viz.:—From 619,000 lbs. to 462,000 lbs.

On the whole he thinks that, as the rates of import duty and drawback are so intimately connected, further consideration of the question should be postponed until the report of the Departmental Committee of Experts on Tobacco Drawback has been received.

Yours faithfully,
GEORGE H. DUCKWORTH.

THE CHAIRMAN,
UNITED KINGDOM CIGARETTE MANUFACTURERS'
ASSOCIATION.

January 12th, 1904.

TO THE INTER-DEPARTMENTAL COMMITTEE.

GENTLEMEN,

With a view to place before you the claims of the cigarette manufacture of the London Chamber of Commerce, for an increased drawback allowance, I beg to present the annexed data where in a rate of 3s. 4d. per lb. is asked for to cover loss in the exportation of British-made cigarettes.

The loss is mainly due to the presence of sand, which is present in large proportions in Turkish and Virginia tobaccos.

In the handling of Turkish tobaccos there is, moreover, a lot of smalls, resulting from blending and cutting, and dirty residues of bales, and sometimes "burnt" leaves, i.e., country damaged leaves which cannot be worked up into cigarettes owing to the fact that their presence would materially deteriorate the quality of the article.

In the data supplied I have been unable to give the Government duty value of my ofal, as it was sold to another manufacturer. This course has proved convenient to me, as I wished to avoid the trouble and expense of grinding the ofal into snuff and depositing in my own name. I am thoroughly in accord with the claims made by the cigar manufacturers in dealing with the ofal, viz., to be allowed to deposit smalls unground, or to be reimbursed the cost of cartage and grinding.

I am, Gentlemen,
Yours faithfully,
P. TEOFANI.

After some remarks upon this very encouraging epistle, it was decided to draft a reply after all the subjects forming the agenda had been separately dealt with. Coming to No. 4, the President laid on the table copies of the data he had compiled, which formed largely a basis for claims of increased drawback, and he fully explained that although he had not attempted to include in said data the losses arising through moisture, that the Inter-Departmental Committee were fully cognisant of the

varying percentages on different grades of Turkish and Virginia, and that all tobaccos, whether for cigarettes or cigars, would be treated in a like fair and equitable manner. The subject was very exhaustively debated, as well as the claims which had been formulated for a return of the full duty on stalks and smalls. Regarding No. 5 the meeting seemed to be unanimous in favour of bringing under a five guinea license, or some special and uniform license, all makers of cigarettes for sale, and protested that no respectable maker, be he only a small shopkeeper, could object to a license securing him a decent living and a recognised industrial status. It was held that a manufacturer's license would assist to secure a close supervision by the Excise authorities against illicit practices discrediting to the trade, which the nominal registration license of a tobacco dealer was never designed to do. On various members expressing displeasure at the apathy and indifference manifested by the Tobacco Section of the London Chamber of Commerce towards the resolution moved by Mr. Teofani regarding licensing of cigarette manufacturers, the President urged members to join this body, so as to infuse into it some of their interest and energy, the absence of which had been too clearly shown. On putting No. 6 to the meeting, it was unanimously decided to uphold the present *pro rata* scale of license duty as regarded tobacco manufacture, the proposal of one uniform rate being condemned entirely. Finally it was decided to elect no more officers, as the meeting felt that the number already serving was ample. Members who had so far joined numbered 37. A considerable time was next devoted to the drawing up of the letter in reply to the Chancellor of the Exchequer. Each paragraph was carefully subjected to debate and amendment, so that it should embody all the main points of the most vital interest to the Association, and when the work was completed, on the motion of Mr. Raphael, seconded by Mr. Hodgson, its adoption was unanimously carried.

[LETTER.]

DEAR SIR,

Your kind and courteous letter of the 27th January has been brought before the notice of my colleagues at a meeting of our Association of the 27th February, and I am instructed to tender their cordial thanks to you for the sympathetic and hopeful indications conveyed therein.

In expressing your wish to postpone the question of the incidence of the import rate until the Government experts have presented their report, I have been requested to inform you that the members of this Association, while desirous to loyally meet your wishes, feel confident you will, under any circumstances, equitably re-adjust the unfairly disturbed duty on foreign cigarettes, reduced by 7d. per lb. in 1898. The report of the Departmental Committee is anxiously awaited, as apart from the question of the import duty, great hopes are founded on doing a large export cigarette trade in the future.

The members of this Association desire me to bring before your notice the question of licensing all cigarette manufacturers as manufacturers. Since the passing of the Manufactured Tobacco Act, in 1863, a class of traders has sprung up who convert cut tobacco into cigarettes without being required to take out a tobacco manufacturer's license. These men have grown in numbers, and have entered into serious competition with the licensed manufacturers. Inasmuch as these unlicensed makers are under no Government supervision, undue facilities for illicit practices are presented, and the interests of all licensed tobacco manufacturers are more or less menaced.

Trusting, Sir, for a favourable consideration of our requests,

I am,
Yours faithfully,
P. TEOFANI, President,
United Kingdom Cigarette Manufacturers'
Association.

To the RIGHT HON.
CHANCELLOR OF THE EXCHEQUER.

The thanks to the President were moved and seconded by Messrs. Hodgson and Barnett, and carried unanimously. Messrs. Drapkin and Barnett also proposed a vote of thanks to the Honorary Secretary, which was also carried unanimously.

"RED CIGAR BANDS."

IMPORTANT ACTION BY THE IMPERIAL TOBACCO CO. LTD.

In the Chancery Division of the High Court of Justice, on March 2nd, Mr. Justice Joyce commenced the hearing of the action of the Imperial Tobacco Company of Great Britain and Ireland, Ltd., v. Purnell, of great interest to wholesale and retail tobacconists. The plaintiff company, whose registered offices are at Bristol, carry on business in succession to various important firms in Nottingham, Sheffield, Liverpool, and other parts of the kingdom, having acquired the goodwill, trade marks, and trade names, while the defendant is a tobacconist of Shoreham. The plaintiffs claim an injunction to restrain the defendant, his servants, and agents from affixing or applying to any cigars not of the plaintiffs' manufacture any bands so got up or contrived as by reason of colourable imitation of the plaintiffs' brands to be calculated to represent or lead to the belief that such cigars are the cigars of the plaintiffs. An injunction is also sought to restrain the defendant from selling or advertising for sale any such cigars, and from passing off or enabling others to pass off any cigars not of the plaintiffs' manufacture as and for the cigars of the plaintiffs. The case for the plaintiffs was that among the businesses acquired by them was that of Allen Bros., who in 1888 adopted a new method of distinguishing from all other cigars in the market a brand of cigars named Marcella, and they placed on these cigars a narrow red band unlike any others used by rival firms. The cigars had become well known, and the plaintiffs alleged that anyone who saw cigars with the narrow band would believe they were the plaintiffs'. The Marcella cigars had been asked for by the names "Narrow Red Band," "Little Red Band," "Red Bands," &c. The plaintiffs attach great importance to the name and the band, and they allege that much injury would be inflicted on them, and that the trade and the public would be deceived, if other cigars than theirs were allowed to be placed on the market or sold under bands similar in outline to the plaintiffs'. In 1901 the plaintiffs' predecessors in business received information that the defendant was placing on the market cigars bearing narrow red bands similar to the plaintiffs', but with the word "Purnella" printed thereon, and in January, 1903, plaintiffs found that cigars got up in a manner practically indistinguishable from the plaintiffs' were sold by the defendant. The defence set up is that for ten years the defendant has sold continually and in considerable quantities cigars with a narrow red band, and the sales have reached 20,000 per annum. In 1881 the defendant carried on business in London, and at that time sold cigars with a narrow red band. It is alleged that narrow red bands are used by such firms as Robinson and Barnsdale, Ltd., of Nottingham, and R. I. Dexter and Sons, Ltd., of Nottingham, and it is denied that the band is copied from the band of the plaintiffs. The defendant contends that the plaintiffs are seeking to obtain a monopoly of certain common trade wrappings, and of certain distinctive terms which are applicable to the goods of other traders as well as to the goods of the plaintiff company. In the particulars given by the defendant the following important firms are given as using in the tobacco trade narrow red bands similar in outline to the defendant's bands:—Havanna Cigar Manufacturing Co., of Congleton, Cheshire; Newman's, of Corporation Street, Birmingham; Bottomley & Co., of Halifax; Alexandria Cigar Stores, of Birkenhead; C. W. Seaton, of Pridewell Street, Leeds; Gallaher's, Ltd., of Belfast and London; Robinson and Barnsdale, Ltd., of Nottingham; R. I. Dexter & Sons, Ltd., of Nottingham; Tyler & Co., of Nottingham; and others.

In opening the case, Mr. R. Neville, K.C., said that the object aimed at by Allen Bros. to make the band distinctive rather than decorative had been successful, and the sale of

Marcella cigars now amounted to considerably more than 1,000,000 per month. The cigars were frequently asked for under the names of "Narrow Red Banders" and "Red Banders." When the cigars were first put on the market bands were only placed on the expensive kinds of Havanna cigars, and the trade evidence which would be produced would be strong in showing that throughout the trade the narrow red band was recognised as being a mark distinctive of the plaintiffs' cigars. The effect of the defendant's action would be that the public would be deceived.

Mr. Lambert, manager of the cigar department of the Lambert & Butler branch of the plaintiff company, stated that Marcella cigars had a very large sale, and taking an average over a period of years considerably more than 1,000,000 cigars per month had been sold.

Mr. Lambert, manager of the branch of the plaintiff company which deals in Marcella cigars, in cross-examination by Mr. A. Walter, said he knew Bottomley & Co., cigar manufacturers, of Halifax, who sold cigars with narrow red bands, and the name of the brand printed thereon in white. In February, 1903, the plaintiffs wrote to Mr. Bottomley asking his firm to destroy the bands, but Messrs. Bottomley replied that they had used a narrow red band for twenty years, and declined to accede to the request.

Re-examined: In justification of his statement that labels of a narrow red description had been used for twenty years, Mr. Bottomley produced two bands unlike that which was shown by the defendants in Court.

Mr. F. Gage, tobacconist, of High Street, Swansea, said he had sold Marcella cigars for twelve years. He had never seen a band like the Marcella band, which, he thought, was distinctive of the brand. Previous to the introduction of the narrow red band the usual style of cigar band was decorative. The public asked for the cigar with the little red band, and that expression in the tobacco trade meant Marcella cigars. He had never heard any other cigar asked for by the designation "red band." He did not think the public remembered the name of a cigar, and in his experience he came to the conclusion that the get-up was more often recollected than the name. When the action commenced he had heard of no other red band cigar than the plaintiffs'. For trade purposes the defendant's band was sufficiently close in resemblance to plaintiffs' band as to lead to confusion, and they could be readily sold as narrow red banders.

Cross-examined: There was no resemblance between the boxes of plaintiffs' and defendant's.

Mr. J. Saxby and Mr. T. S. Bowls, of James Street, Cardiff; Mr. Alfred Packman, of Glasgow; Mr. H. W. Styles, of Brighton, Mr. Steward, of Southend; Mr. A. F. Wade, of Ryde; Mr. J. H. Thompson, of Brighton; and other tobacconists, gave evidence to the effect that the band adopted by the plaintiffs was distinctive in its character, and the cigars were spoken of by customers in reference to the band. The trade knew narrow red band cigars to be Marcellas, and if the defendants were permitted to continue to use the band there was likely to be confusion.

In continuance of the evidence given on behalf of the plaintiff company, a number of witnesses stated that they were in the habit of smoking the Marcella cigars of the plaintiffs, and in purchasing them they called them "Narrow Red Banders" or "Red Banders," and this was a common description in the trade.

Mr. A. J. Walter, in opening the defence, stated that the defendants commenced business in 1880, and soon afterwards began using a narrow red band. The idea was taken from continental cigars. When defendants first heard of Marcellas they attempted to protect their red band, but found that there was no trade mark or right in a narrow red band, and they could not stop the use of it. Defendants had been openly manufacturing Purnella cigars for twelve years.

Mr. Thos. J. Fletcher, cigar manufacturer, of Nottingham, stated that he had used narrow red bands for "Cuba House"

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cigars for 20 years. He produced a box with bands made twenty years ago, but they were not used because the printers had not gummed the edges. He was very much surprised to hear that Marcella cigars were called "Little Red Banders," for his experience showed that a cigar was always asked for by its name.

Mr. Bottomley, of the Halifax Cigar Manufacturing Co., called for the defence, stated that very many years ago he used a narrow red band for a cigar he called the Baron. The band was a very unimportant matter; it was the brand on the box which was relied on in the trade.

Mr. G. J. Freeman, Chairman of the London Cigar Manufacturers' Association, stated that 14 or 15 years ago he sold Garibaldi cigars with a narrow red band. At the same time he sold Pegasus cigars similarly labelled.

Mr. John Henry Vardy, of the Albany Hotel, Ryde, stated that he had purchased Purnell's cigars for nine or ten years, and during the whole of that period they had borne the narrow red band.

Mr. John Purnell, the defendant, said he had dealt in cigars for 30 years. In 1881 he sold two brands of cigars with a narrow red band on which was the name in white letters. In 1882 or 1883 he commenced using the name Purnella, and from that time he had sold the cigars to brewers, publicans, and grocers, as well as tobacconists. He had never heard of Marcella cigars before 1897.

Several witnesses were called to prove that they had sold the Purnella cigars with narrow red bands for several years.

Mr. Walter, for defendants, argued that the evidence had shown that plaintiff's cigars were asked for by their name, and not by the band which surrounded them. There being no evidence of passing off defendant's cigars for plaintiff's, defendants ought to receive judgment.

In the result a judgment was given for defendant with costs.

MEERSCHAUM MINES.

Meerschaum is an article largely handled by tobacconists. Before it becomes what it appears in the tobacconist's stock there are many and various processes through which it has to pass. The chief source of supply is the mines in Turkey, to which country the production of this product is almost entirely confined. According to a writer in an American scientific journal, the meerschaum can be mined by any individual at such places as Sari-sou, Sepetdje, Gheikli, and Menlou, on the payment of five piastres to the administration of mines, this being the cost of a permit. The mines at Sari-sou are situated at a distance of about 17 miles to the east of Eskichehir. The pit at Sari-sou was opened about 20 years ago, but at the present time there are no fewer than 8,000 mines opened, of which, however, only 2,000 are worked, the remainder having been abandoned. Some 4,000 miners work these mines, and every Friday a market is held at which they dispose of the blocks of meerschaum they have extracted during the week. For the accommodation of the workmen some one thousand huts have been erected. At Sepetdje, which is situated about 18 miles to the north-east of Eskichehir, there are 20,000 pits in a space of six miles, of which only 150 are worked, all the others having been exhausted. It is said that these mines were opened one thousand years ago, which is not incredible, as it is well known that magnesia was formerly used for many purposes other than the fabrication of pipes. Moreover, fuller's earth used to be worked on a vast scale by the ancients. The meerschaum mines in this particular district are worked by some 500 miners, who live in the surrounding villages. At Gheikli, in the neighbourhood of Sepetdje, there are 3,000 pits, only 100 of which are, however, at present worked. These give employment to 400 miners. The only place where meerschaum is authorised to be extracted by the administration is at Menlou, and here there are only 20 pits actually

worked, the operation being performed by about 100 workmen. The working of these meerschaum deposits, called the Eskichehir, mines which were formerly actively worked, is reduced to 1,770 pits, giving employment to some 5,000 miners, the greater proportion of whom are Kurds and Persians. These deposits are worked on the following primitive systems:—A foreman, or ganger, having from two to fifteen men under his supervision, having pegged out a piece of ground, generally a metre wide, a pit is sunk until a red, clayey earth, which is the first sign of the existence of magnesia, is reached. Sometimes this is reached at a few metres from the surface, but as a rule the miners have to dig down some 20 metres, and often 40, and even up to 60 metres before reaching the red earth wherein the meerschaum is disseminated in kidney and other irregular forms. The volume of these blocks seldom exceeds 30 to 40 cubic centimetres, the greater part of them being the size of a walnut or small apple. On reaching the gauge containing the strata of magnesia, the miners drive horizontal shafts through the red clay. This, however, is no easy matter, as they cannot detach or pick off more than 50 grammes of clay at a stroke. Some of these galleries are no less than a quarter of a mile in length, and it sometimes happens that owing to these being pierced at random different gangs meet underground. The miners work night and day, the galleries being lighted with petroleum. After a certain quantity of blocks have been extracted, the meerschaum, still enveloped in its gauge, is drawn out of the pit and stacked in the miners' barracks. The blocks are bought by the manufacturers of Eskichehir in job lots every Friday, and there are about 150 persons who regularly attend these markets. The meerschaum is then taken to Eiskechehir, where the blocks are cleaned, the operation consisting of scraping and cutting the blocks with a sharp instrument or knife; the meerschaum being still soft can be easily cut into any shape or form. Over 1,100 persons are occupied in cleaning and shaping these blocks of meerschaum, which, after being thoroughly cleansed, are separated into four classes, according to size and quality. These blocks being then ready for sale, a bargain is struck between the pipe manufacturers and the commission agents and merchants at Eskichehir, of whom there are about a dozen. The latter then pack the blocks of these four classes with very great care into boxes of equal size, each block being wrapped in cotton wool to avoid any friction or shock between the pieces. The actual annual output of these mines varies from 120 to 150 tons. The Eskichehir meerschaum is very highly prized in Europe on account of its superior quality, and these deposits, notwithstanding that they have been worked for centuries, are still considered to be inexhaustible.

THE HUMBLE CIGARETTE.

Scorn not the humble cigarette,
 Nor spurn its proffered aid;
 For all mankind is in its debt—
 Both bachelor and maid.
 Far, far away from thoughts of strife,
 I view its fairy rings;
 An emblem they of human life
 And sublunary things.
 I watch the gleaming point of light,
 And then I heave a sigh;
 And when my bliss is at its height,
 I see the ashes die.
 But even so, I am content
 A moment's ease to gain;
 And praise the gift by Heaven sent
 For solace of our pain.
 'Tis little things that cause us pain;
 'Tis little things that please;
 Then why should anyone refrain
 From little things like these?

C. E. MONROE.

From the "London Gazette."

Receiving Orders.

BENSON, HENRY (48, Coburg Street, Leeds), and ALFRED PERCY DYSON (42, Heap Street, Bradford), lately trading as H. Benson & Co., wholesale tobacconists, 20, Lowerhead Row, and now 17, Wintoun Street, Leeds. Date of order, February 6th, 1904.

DARLINGTON, JOHN WILLIAM, wholesale tobacconist, 202, High Street, Chatham, Kent. Date of order, February 24th, 1904.

HARDY, THEODORE FREDERICK HENRY WILLIAM, tobacconist, &c., Concert Place, late 2a, Terrace Road, Buxton, Derbyshire. Date of order, February 11th, 1904.

MAJOR, BENJAMIN, late tobacconist, 8, Ream Terrace, late Corn Market, Pontefract, Yorkshire. Date of order, January 25th, 1904.

TOWNSHEND, HENRY SAMUEL, tobacconist, 80, Mornington Road, Unthank Road, Norwich, late 15, Saint Giles Street, Norwich. Date of order, February 11th, 1904.

First Meetings and Public Examinations.

BENSON, HENRY, and ALFRED PERCY DYSON (lately trading as H. Benson & Co.), wholesale tobacconists, Leeds. Public examination, County Court-house, Leeds, March 8th, 1904, at 11.

HARDY, THEODORE FREDERICK HENRY WILLIAM, tobacconist, &c., Concert Place, late 2a, Terrace Road, Buxton. First meeting, Official Receiver's, Stockport, March 3rd, 1904, at 11.15. Public examination, Court-house, Stockport, March 9th, 1904, at 11.

MAJOR, BENJAMIN, late tobacconist, 8, Ream Terrace, late Corn Market, Pontefract, Yorkshire. Public examination, Court-house, Wood Street, Wakefield, March 3rd, 1904, at 11.

TOWNSHEND, HENRY SAMUEL, tobacconist, 80, Mornington Road, Unthank Road, late 15, St. Giles Street, Norwich. Public examination, Shire Hall, Norwich, March 23rd, 1904, at 11.

DARLINGTON, G. W., wholesale tobacconist, 202, High Street, Chatham. First meeting, March 14th, 1904, 11.30 a.m., 115, High Street, Rochester. Public examination, same day, 2.30 p.m., Court-house, Rochester.

Adjudications.

BENSON, HENRY (48, Coburg Street, Leeds) and ALFRED PERCY DYSON (42, Heap Street, Bradford), lately trading as H. Benson & Co., wholesale tobacconists, 20, Lowerhead Row, and now 17, Wintoun Street, Leeds. Date of order, February 6th, 1904.

DARLINGTON, JOHN WILLIAM, wholesale tobacconist, 202, High Street, Chatham, Kent. Date of order, February 24th, 1904.

HARDY, THEODORE FREDERICK HENRY WILLIAM, tobacconist, &c., Concert Place, late 2a, Terrace Road, Buxton. Date of order, February 11th, 1904.

MAJOR, BENJAMIN, late tobacconist, 8, Ream Terrace, late Corn Market, Pontefract, Yorks. Date of order, January 25th, 1904.

TOWNSHEND, HENRY SAMUEL, tobacconist, 80, Mornington road, Unthank Road, Norwich, late 15, Saint Giles Street, Norwich. Date of order, February 11th, 1904.

Notices of Intended Dividends.

GRAVES, EDWIN, tobacconist, &c., 60, Raglan Street, and 193, Commercial Road, Newport, Mon. Trustee, G. H. Llewellyn, Westgate Chambers, Newport, Mon.

SLOBODINSKY, JACOB LEON (lately trading as the J.L.S. Tobacco Company), cigar and cigarette manufacturer, &c., 68, High Street, Whitechapel, E. Trustee, E. C. Moore, 3, Crosby Square, E.C.

Notice of Dividend.

JOHNS, HEDLEY, tobacconist, 115, Granby Street, Liverpool. First and final of 2s. 10½d. in the pound payable March 3rd, 1904, Official Receiver's office, 35, Victoria Street, Liverpool.

Notices of Release of Trustees.

ASHWORTH, THOMAS, tobacconist, William the Fourth Inn, Higginsshaw, late 20, Henshaw Street, Oldham. Trustee, H. Booth, Greaves Street, Oldham. January 8th, 1904.

BOLTON, RUSHTON, late tobacconist, &c., 10, Albert Road, Colne, Lancs. Trustee, C. H. Plant, 14, Chapel Street, Preston. January 22nd, 1904.

BORISSOFF, LOUIS, tobacconist, 1a and 2, Great Dover Street, Southwark, late 179, Borough High Street, Southwark, S.E. Trustee, E. L. Hough, Bankruptcy Buildings, Carey Street, W.C. February 10th, 1904.

BURT, HARRY, tobacconist, &c., 146, Queen's Road, and 10, Castle Road, Hastings, Sussex. Trustee, E. W. J. Savill, 4, Pavilion Buildings, Brighton. January 22nd, 1904.

FIELD, HENRY ROBERT, tobacconist, &c., 76, Henderson Road, East Ham, late 2 and 2b, Woodgrange Road, Forest Gate, E. Trustee, E. L. Hough, Bankruptcy Buildings, Carey Street, W.C. February 10th, 1904.

NICHOLS, DAVID, tobacconist, &c., 131a, Yorkshire Street, and 11, The Walk, Rochdale. Trustee, W. Denton, 7, Sweeting Street, Liverpool. February 11th, 1904.

HARDY, E. W., tobacconist, 58, Goose Gate, Nottingham. Trustee, T. Gourley, 4, Castle Place, Nottingham. January 8th, 1904.

SILVER, SOLOMON (trading as Ashton Brothers), tobacconist, 330, Hackney Road, N.E. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, W.C. February 10th, 1904.

Application for Debtor's Discharge.

SAMUELSON, BERTHA (trading as H. Samuelson and Co.), tobacconist, &c., 41, Nevill Street, Southport, Lancs. At Court-house, Government Buildings, Victoria Street, Liverpool, March 25th, 1904, at 10.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

**Wholesale Tobacconists,
140 and 140a, Houndsditch,
LONDON, E.C.**

SPECIALITIES.

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

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

Havanna Cigar Manufacturing Co.
Gentlemen,

2, Cheapside (and 7, Eastgates), Leicester,
February 12th, 1904.

It having come to my knowledge that a competitive firm of cigar manufacturers are circulating a report that I have discontinued the sale of MARSŪMA Cigars, and taken up theirs, I write to say this is perfectly false.

I have never had the slightest idea of relinquishing the agency of MARSŪMA Cigars, neither have I ever purchased any of the brand in question. I prefer a popular and easy-selling line to one I have never yet even been asked for.

I have not mentioned the name of the brand in question for the obvious reason that I do not intend to advertise their cigars, but anyone who has heard the report will know it.

Assuring you of my unabated confidence in MARSŪMAS, and promising to do my utmost to continue and increase their sale,

Believe me,

Yours faithfully,

C. S. HARDING (trading as JAMES SMITH).



Photograph of Shop of one of the most enterprising Cigar Merchants in the Midlands—Mr. James Smith, Leicester
This is the Shop where 30,000 MARSŪMAS were sold in three days.

On receipt of postcard with your address we will send you the most expensive Price List ever issued to the Cigar Trade. It is a work of art.

Havanna Cigar Manufacturing Co.

HAVANNA, near Congleton, ENGLAND.

London Depot: 22, MINORIES, E.C.

Order made on Application for Discharge.

KANOVSKY, MARKS (described as M. M. Kanovsky), tobacconist, late 4, Scawfell Road, Hackney Road, N.E., and 124, Brick Lane, Spitalfields, E. Discharge suspended for six years.

Dissolution of Partnership.

HITMAN & ISAACS, tobacco and cigarette manufacturers, 29, Colchester Street, Commercial Road, London, E.; the business will be carried on by Harris Isaacs.

In the Matter of—

HENRY SAMUEL TOWNSHEND.—The first meeting of the creditors of Henry Samuel Townshend, of 80, Mornington Road, Unthank Road, Norwich, lately carrying on business at 15, St. Giles' Street, Norwich, tobacconist, has recently been held at the Official Receiver's Office, King Street, Norwich. The gross liabilities are £762 11s. 5d., and are expected to rank at £673 11s. 5d., whilst the assets are estimated to produce £95 6s. 6d., thus leaving a deficiency of £578 4s. 11d. The debtor attributes the cause of his failure to "competition, loss of trade, and sickness of wife and family." The Official Receiver, in his observations, stated that a writ having been issued at the suit of his largest trade creditors, these proceedings were instituted by the debtor upon his own petition. The debtor states he commenced trading on June 1st, 1887, by taking over a business which had been carried on by his father for the previous 25 years. The debtor states that stock, fixtures, and utensils were taken over at £478. The debtor had no capital, and an arrangement was come to by which he was to pay his father 20s. a week, and this he did up to 31st December, 1893, when, finding he could not continue payment at that rate, the amount was dropped to 10s. per week, and this was paid up to Christmas, 1902. Under this arrangement the debtor states he has paid his father a total of £598. In October last a meeting of creditors was summoned and held at the offices of Messrs. Prior & Son, Norwich, but was attended by two creditors only. Subsequently a deed of assignment was suggested, but was never carried into effect. On the 25th ult. a distress was levied for £124 16s. 10d. for arrears of rent, and under it the stock-in-trade, utensils, and fixtures were sold by auction, realising about £80 gross. The only books of account are a "journal" and a day book. The partly secured creditors are (1) the debtor's bankers, who hold a policy on the debtor's life, and (2) a creditor for £50, who is stated to hold Jubilee coins to the value of £29. The cash in hands of Messrs. Leathes Prior & Son is the balance from the sale of the debtor's late dwelling-house, No. 366, Unthank Road, Norwich, after deducting amounts paid to the mortgagee and for rent and rates of the shop and legal costs and expenses.

"Truth" on Tommy Atkins's Tobacco.

THE story as to the supply of tobacco in the Army in South Africa, which I related in an article last October under the heading of "An Unreported War Scandal," has now been officially set forth by the Auditor-General in the report appended to the Army Appropriation Account, published last week. It will be remembered that huge quantities of tobacco were purchased by the War Office

in America and shipped to South Africa for sale to the troops during the war. These quantities, says the Auditor-General, were much in excess of requirements, and in January, 1903, a stock of 1,500,000 lbs. remained on hand, which it was found impossible to dispose of in South Africa. This surplus was accordingly sent home, and 980,186 lbs. have been sold, leaving a balance of 497,000 lbs. still on hand. It is said that "much of the tobacco had deteriorated through exposure, &c., and that it was of a special kind for which the demand was not large, except on active service." Consequently the prices realised by the sales have been very low, averaging less than 2d. a pound, and a heavy loss has been incurred, which, in the opinion of the Auditor-General, might, to a large extent, have been avoided. The War Office affirmed that the profit on the sales to the troops in South Africa more than covered the loss on the sales at home. But to this the Auditor-General replies that any profit "which may have been made" on sales in the field can scarcely be regarded as a legitimate set-off against losses due to preventable cause—a censure of the War Office which every taxpayer will endorse.

So far as it goes, the report of the Auditor-General completely bears out the statements that I made. It misses, however, some of the worst points in the case against the War Office. For instance, the Auditor-General appears to have been put off with the excuse that the tobacco was of a special kind, for which the demand was not large except on active service. The truth is that it was the strongest kind of American cake tobacco, saturated with molasses to the extent of 30 per cent. or more. It is the sort of stuff that the troops may have liked fifty years ago, but tastes have changed, and the average soldier, however fond of his pipe, would only smoke it so long as it was absolutely impossible to get any other tobacco.

In South Africa the men were able to get better tobacco from the canteens and stores long before the war came to an end, and the Government brand was at once discarded. It will be noticed that the War Office has now made the amazing statement that the profits derived from the sales in the field more than counterbalance the enormous losses that have been incurred over the surplus stock of 1,500,000 lbs. The Auditor-General carefully refrains from accepting this as an established fact; but if the statement be true it greatly accentuates the scandal. It means that, besides supplying poor Tommy Atkins with a very inferior tobacco, the authorities were charging him a most exorbitant price for it. While professing to provide the tobacco simply to minister to his comfort, they were all the time—according to the plea they now put forward—piling up a huge profit at his expense. But far more serious than the objection to the rankness of the tobacco or the price at which it was sold is the fact that it was distinctly deleterious to the health of men accustomed to milder smokes. More than one officer has testified that it had an injurious effect upon the nerves of the soldiers, and consequently upon their shooting and general stamina.

The difficulty the War Office has had in getting rid of the tobacco is a sufficient proof of its unsuitability for the troops. The tobacco manufacturers would have long since snapped it up if it had been worth buying and paying duty upon; but there is no sale for such stuff in this country—indeed, I am told that the sale of a tobacco so heavily adulterated with molasses is absolutely illegal. Had the officials who made the purchases possessed a glimmering of common sense they would have known that the tobacco was noxious to the taste and injurious to the health of the troops; and had ordinary intelligence been shown in the administration of affairs at the War Office it would have been remembered that so long ago as 1887 a Departmental Committee recommended that a milder brand of tobacco should be issued in future campaigns. It is, I suppose, too late to deal individually with the culprits in the matter; but it may be hoped that they will be included in the general clearance that is now going on in Pall Mall.—*Truth.*

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

The Real English Bulldog,

NOT THE SHAM



5 A 1^{d.}

The Real Godfrey Phillips' GUINEA GOLDS.

Not the Foreign Imitations.

SMOKING AT THE BECKENHAM COUNCIL MEETING.

AMUSING DISCUSSION.

At a meeting last month of the Beckenham Urban District Council, Mr. C. E. Baker said it was with serious reluctance that he stood up to propose "That it is not desirable that members of the Council or its officers should be allowed to smoke during the meetings of the Council or Committees." At the same time he felt a sense of public duty in bringing the matter before the Council and asking them to pass this resolution. During the whole existence of the Local Board, at no meeting did he remember smoking was allowed. It was only recently within the last two years—Dr. Randell had the honour, he believed, of having introduced it—that it had been allowed at Committee meetings, and he strongly protested at the time. Last Monday week was the first occasion upon which it was allowed at a Council meeting. He again protested, and to emphasise his protest he retired from the Council Chamber. He thought that the practice of smoking at a business meeting on important matters was undesirable, was altogether unnecessary, was degenerating, and ought not to be allowed. They met there for business and not for pleasure. At the Committee meetings all one had to do apparently was to bring out their cigarette, nod to Mr. Chariman. He nodded back to them, and they immediately lighted up. This was disagreeable, extremely disagreeable, to some members who did not expect to have to conduct their part of the business in a cloud of smoke. He did not think he ought to be expected to come there after a long day's work and then sit for perhaps three hours in smoke that prevented one from seeing the gentlemen on the other side of the room, and then go back home to eight o'clock dinner at half-past nine, with his clothes and hair reeking with the smell of tobacco. When he was elected it was not in the programme, and to sit in the midst of tobacco smoke was not one of the conditions under which he was sent there. He thought it was altogether undesirable, and he maintained that it was unnecessary. They did not smoke at other meetings or other bodies. He did not know of a single case where smoking was allowed. On the Metropolitan Water Board they had many Committees. He had attended a large number of them. He daresay eight different Committees, and at none of those Committees was smoking allowed or indulged in. He knew that other Authorities did not smoke, and that it was not considered dignified for members of a Council to indulge in the habit as if it was an after-dinner meeting. Where was it going to land them. If they had smoking why not have a pot of beer and refreshments. Why restrain themselves to the cigarette. Why not a penny cigar or a cutty pipe? He supposed the next gentleman in the chair would introduce churchwardens. After a long experience he did not know a single Urban District Council that allowed this habit, and he hoped it would not be allowed in Beckenham. Beckenham had always taken a very leading part in the Urban Councils of this country, and it had been quoted right and left for many things. That theirs should be the one Council to introduce this vulgar habit into its proceedings was, as he had already said, degenerating. The notice of poll of the next election would soon be up, and if the Council declined to pass his resolution he would suggest that a paragraph should be added to the effect that gentlemen who objected to smoking were ineligible for the post of Councillor in that district.

There being no seconder, the motion fell to the ground. The Chairman thought it ought to be stated that no member or officer of the Council had ever smoked or attempted to smoke when the Council were sitting with the Press present. During the last two or three years since they had had the advantage of that large, well ventilated and airy

chamber, it had been the practice to allow cigarette smoking when the Council were sitting in Committee with closed doors. He never smoked himself, and was always anxious not to interfere more than he could help with the comfort and convenience of others. He was sure that all those who sat there knew perfectly well that smoke was hardly perceptible, in consequence of the large chamber, the good ventilation, and the airy nature of the room. As a matter of fact, he did not think he had ever noticed himself, and he did not think the ratepayers of the district ought to get hold of the idea that smoking was permitted in open Council in Beckenham.

London Chamber of Commerce, Tobacco Trade Section.

A MEETING of the Tobacco Trade Section of the London Chamber of Commerce was held at the offices of the Chamber on February 17th. Mr. J. Gibb Adkin, Chairman of the Section, presided, and there were present the following members:—Messrs. Chas. Kahn, F. R. Robinson, G. J. Freeman, P. Teofani, C. Vogelsberger, E. S. Caton, H. J. Siemssen, jun., with Mr. Kenrie B. Murray, secretary.

DUTY ON TOBACCO.

It was reported that 224 signatures were obtained in support of the memorial to the Chancellor of the Exchequer—the original slips having been sent in to the Treasury with a letter again emphasising the willingness of the members of the Section to attend there for the purpose of affording any explanation desired; to consider the reply received from the Chancellor, and to decide upon the terms in a further letter which it was suggested should be sent to him.

The Chairman said a letter had been received from the Chancellor of the Exchequer dated February 1st, 1904, and received on February 2nd. It read:—

"Sir,—In further reference to your letter of the 25th, I am desired by the Chancellor of the Exchequer to say that the matters advised in the memorial of the 22nd of the Tobacco Trade Section of the London Chamber of Commerce will not be lost sight of. With reference, however, to the coming financial year, I am to direct your attention to Mr. Chamberlain's speech at the dinner to the Carpenters' Company, which was reported in the *Times* on January 22nd, in which he stated there was little prospect unless a great change occurred in the next few months that the Budget anticipations would be realised, or that it would be his lot to be able to propose remissions to taxation.—I am, sir, your obedient servant, G. B. DUCKWORTH."

After considerable discussion, it was eventually resolved, on the motion of Mr. Freeman, seconded by Mr. Robinson, that the Secretary be instructed to write to the Chancellor of the Exchequer, asking him to receive a deputation.

CLASSIFICATION OF CIGARETTE MANUFACTURERS.

Mr. Teofani proposed "That the Chancellor of the Exchequer should take into serious consideration the advantage of classifying all cigarette makers who make cigarettes for sale as licensed tobacco manufacturers." Mr. Teofani explained that in his view the making of tobacco into cigarettes was a process of manufacture, and his object was to get at the small trader who bought a few pounds of tobacco, rolled in into cigarettes, and then sold them to shops.

The Chairman said he thought it impossible that such a license could be properly worked.

Mr. Freeman seconded the resolution, which, on being put, was lost by the casting vote of the Chairman.

Mr. Teofani announced his intention of bringing the resolution forward at the next meeting.

THE CIGAR

For Retailers
TO STOCK

UNNEEDA

(EXQUISITOS.)

They Sell Well &
Show a Return of
50%
To the Retailer.

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

TOBACCO GROWING IN IRELAND, AN ENGLISH VIEW.

THE announcement made by the Chancellor of the Exchequer a few days ago in the House of Commons, that it had been decided to allow the experimental cultivation of tobacco in Ireland upon a considerable scale, for a period of five years, under the supervision of the Irish Department of Agriculture and Technical Instruction, writes "W.C.S." in the *Agricultural World*, has revived the interest of the public in a subject which is certainly not without attraction, especially to the agriculturist. To be able to grow tobacco in Ireland—tobacco that can really be smoked, and that is not useless except for fumigating and kindred purposes—would be to add an industry of great importance and value to the agricultural and commercial life of that country.

The Government, in its generosity, proposes a rebate of one-third of the existing duty on any tobacco produced as the result of the experiment! But why should any duty be charged at all? Why not give a new and struggling industry the best possible chance to succeed? The ordinary duty, I believe, is £100 an acre. It has had the effect hitherto of strangling the few attempts that have been made to grow tobacco in the British Isles, which is a great pity, as tobacco can be grown as successfully in our climate as in America. The difficulty comes in with the curing of the leaf. It is not surprising that past efforts should not have been a success, seeing that tobacco culture is so little understood by our home agriculturists. Sir Horace Plunkett, in Ireland, has engaged the services of tobacco experts, so that the experiments about to be undertaken will have the best chance of success. These new experiments, which are to be on an extensive scale, are the outcome of smaller experiments which have been going on for several years past, and which have, I believe, been very encouraging.

Comparatively few people have smoked, I suppose, English-grown tobacco, so, as one of the few, my opinion of it may be worth recording. It was grown in the neighbourhood of Liverpool. In appearance it was very pale, and resembled Turkish rather than American tobacco. The aroma was mild and delicate, and was a true indication of the flavour, which was much too mild and delicate to suit the ordinary smoker. Mixed with stronger tobaccos, I have no doubt that it would have been useful. The enterprise was never carried beyond the experimental stage, owing probably to the heavy duty which the Excise officers are entitled to levy, not on the finished product, but—I think I am right in this statement—on the growing crop.

Since the announcement made by Mr. Austen Chamberlain, I have read in the daily Press that only tobacco of a very coarse quality can be grown in this climate. Coarse tobacco means, I take it, strong tobacco. I can only say, as one who has smoked English-grown tobacco, that its fault to me seemed to be, not its strength, but its mildness.

It is much to be regretted that the Liverpool enterprise was discontinued. Everybody who saw the tobacco was astonished at the measure of success that had been obtained, and it can hardly be doubted that a few more experiments would have produced a highly satisfactory result.

If tobacco could be grown by the British farmer at a profit it would add not a little to the attractiveness of farming in these islands. Most farmers are lovers of the fragrant weed. It is the way of mankind to tend carefully the thing that is loved. Tobacco culture, therefore, if only it were profitable, would certainly command the farmer's best attentions. The labourer can also be included

in this category, for in many of his occupations the pipe is never out of his mouth. Apparently farmers do not mind this. Their fellow-feeling in the matter probably makes them blind to the little weakness. When one recollects the long hours of solitude that many labourers have to spend in certain work, such as taking produce and live stock to market, the solace of the companionable pipe will surely not be denied them. That they exercise due care in not smoking near stacks is proved by the rare instances that occur in which stack fires have been caused by agricultural labourers. It is the tramp from the towns who, in this matter, is the offender.

When Mr. Plunkett started his tobacco experiments in Ireland a few years ago, he supplied any enterprising farmer, who asked for them, with a number of tobacco plants, and sent full instructions as to their proper culture. These plants comprised the most approved varieties. The results of these individual experiments have been, as I need hardly say, of the greatest possible assistance to the Irish Department of Agriculture in the more elaborate undertaking they are now engaged in.

Tobacco, as I have already stated, is not unknown to the soil of England. It has been grown in small patches ever since the days of Raleigh. A great deal of literature has been written on the subject. It has been proved most conclusively that there is no other crop to be compared with it for profit. That it has remained such a neglected crop is generally accounted for by the fact of the heavy duty imposed on its culture. The mere fact that a duty has been imposed on home-grown tobacco is convincing testimony as to the possibility of its successful cultivation. So far as I am aware the Excise authorities have no regulations concerning the home-growing of tea. The farmer who notified his nearest Excise officer that he was planting an acre of tea would excite no other feeling than that of pity for a madman whose mental weakness was showing itself in an original form. But let the same farmer mention that he thought of growing tobacco, and it would not be long before the Excise officer looked in to make inquiries.

Some years ago the late Mr. John Cairns devoted a great deal of time and energy to experiments with the tobacco-plant in Ireland. The best tobacco he produced was grown in County Cavan, a district not remarkable for the dryness of the atmosphere. A dry atmosphere, it may be mentioned, is considered to be an important factor in the curing of the leaf. Altogether, he seems to have been quite satisfied with the result of his experiments. His samples were very evenly coloured, and, from the smoker's standpoint, were said to be of average merit. The only variety he grew was the Virginian. This is the plant known to gardeners as *Nicotiana Virginica*, and is largely grown in sub-tropical houses. It is quite likely, however, that other varieties would prove more suitable. This question has no doubt been settled by the experiments which Mr. Plunkett has already undertaken.

The profits of tobacco-growing are almost beyond belief. Even the palmiest days of corn-growing, when wheat made £5 a quarter, would be surpassed if the culture of tobacco should be established in these islands. In the United States some growers have made as much as £60 or £70 an acre clear profit on the crop. It is thought that, in Ireland, a profit of £40 an acre should be realised. The chief difficulty, which is the curing, might be overcome by the establishment of co-operative stations, at which this part of the business would be conducted by experts.

MURATTI'S

WORLD-RENOWNED

HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

LEADING BRANDS . . .

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

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

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

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

HIGHEST CLASS MIXTURE

(Medium Strength).

"EXMOOR HUNT."

EDWARDS, RINGER & BIGG,

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

BRISTOL.

That our climate is not unsuitable for tobacco is proved by the fact that most gardens contain a few specimens of the plant. The favourite tobacco plant for flower-gardens is the sweet-scented *Nicotiana affinis*, which is easily produced from seeds. This variety is not commonly grown, however, for smoking purposes, although the leaves, if cured, would produce most likely a very fair sample. The smoker's plant is the commonest species known as *N. Tabacum*, of which there are several varieties, differing chiefly in the size of the leaves.

Success with tobacco growing in Ireland would soon lead to its introduction into England. There is a general idea that in England the leaf cannot be properly cured owing to a lack of sunshine. This is a mistake. In hot climates the greatest danger to which the leaf is exposed is its liability to "sun burn." At almost all stages of its growth the climate of the temperate zone seems to be specially suited to its requirements, a fact that should afford much encouragement to the new tobacco-growers in the sister isle.

BUSINESS HINTS FOR RETAILERS.

The *Canadian Cigar and Tobacco Journal* has the following admirable hints for retailers:—

SINCERITY IN ADVERTISING.

The retail tobacconist who wishes his advertising announcements to pay—be they in circular form or an attractively filled space in the local newspaper—must possess the art of imparting the suggestion of sincerity. Without this quality the argumentative force of the announcement is greatly discounted, and its power as a business bringer is comparatively small. To the advertising retailer we would offer the advice: Be perfectly candid with the public you are addressing; do not ascribe to goods virtues they do not possess, for an article sold, so to speak, under false pretences, has an effect diametrically opposite to the purpose for which you advertise. A method which seems largely to obtain is to hit upon an attractive or witty "catch phrase," and to, by constant reiteration, "drum it in" to the memory of the public in association with the name of the advertiser. There is many a worse method than this. The hundreds of newspaper advertisers merely inform the chance reader that they are "the old-established firm," or "hold the largest stock in town," and that so-and-so is their address. He is not particularly impressed thereby, more particularly if a similar claim is modestly advanced by half a dozen other advertisers in the same sheet. By all means a catch phrase, or, better still, several, and the enterprising man will seize local topics or feeling of current interest, and display his smartness to some account.

HOW TO ADVERTISE A SINGLE BRAND.

Here is an idea for a window display of a single line of cigars. The arrangement of the window is left to the taste of the retailer, who may build up a number of boxes of the brand in any design he thinks attractive. Make the display in this form early in the morning, then instead of allowing it to remain intact the whole day, as per usual custom, take a box out from time to time and substitute an empty one with the lid open, in order to signify that just so many of that particular brand have been sold since the store opened in the morning. It would be well to have an explanatory card alongside the display so that those who are interested cannot fail to fully understand and grasp the meaning of the idea. Of course, it could not be worked except in localities where cigar sales are known to be numerous; otherwise a suspicion might arise that the empty boxes were shown more frequently than a boxful of cigars were disposed of. Handled properly, the idea would make a splendid advertisement for a brand of cigars, besides attracting much attention to and creating advertising for the retailer who is first in his locality to give it a trial.

HOW TO LOOK PROSPEROUS.

Look prosperous whether you are or not. No one can afford to appear in adverse circumstances. There is

nothing more injurious to a merchant's business than to have the impression get abroad that he is not thriving. If his prosperity seems to be on the wane, people immediately set him down as a back number who is unable to keep pace with competition. This impression is often the result of an injudicious attempt at economy. There is one thing above all others that the merchant should not make public, and that is his economies. If he must economise, he should do it in a way that will not be apparent to his customers. The merchant who finds that his business is not paying as well as it once did, will sometimes try to cut down expenses by reducing his sales force or substituting cheap men for efficient ones. He decides that he and his family can get along with fewer clothes. When asked to contribute to some worthy public enterprise, he says that his business will not justify a donation. Perhaps he even goes so far as to cut off his advertising in his efforts at retrenchment. All of these little economies are quickly noted by his customers. They lose confidence in him when they see that he is losing ground, and they are not slow to take their trade to some competitor whose business seems to be in a more flourishing condition.

JOKE CAUTIOUSLY.

Be careful as to when and with whom to joke. The humorous faculty is as varied in different folks as is mental capacity or any other quality over whose origination we had no control. Well-meant attempts to be funny are often woefully out of place. To some men they are particularly repugnant owing to the familiarity which joking always so subtly establishes between individuals no matter how great the disparity in their social status. Joking with a bad-paying customer is also dangerously insidious. It emboldens the recipient of credit to ask for more, or it dispels his scruples, if he has any, regarding belated settlements. This is plain to everyone who knows human nature, and the man who doesn't know human nature has little business behind a counter. Humour has its place, but 'twere long to tell how to determine the proper time and place for it. A good, inoffensive joke breaks upon the mind like a ray of sunshine, but the dealer must be careful that his jokes do not jar the dignity of a supercilious patron or passively encourage that enthralling evil, the bad pay.

DON'T ECONOMISE YOUR LIGHT.

It doesn't pay to economise on light when a store is kept open in the evening. Plenty of light always makes a store more attractive, and makes many lines of goods appear to the best advantage. A "dim, religious light" is very suitable to some occasions and situations, but it has no place in a busy store. A dimly lighted store always looks dingy, and it conveys the impression that "there's nothing doing." Have every corner clean, every article worthy, and illuminate the whole in a way that will show the public you are not afraid to turn the light upon your store.



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Tobacco

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New Line.

LLOYDS'

'Golden Melon' Mixture



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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

RESULT OF FEBRUARY COMPETITION.

The Winner of last month's competition, in which the word "foreign" was mis-spelt on page 57, was—
Mr. Mortimer Reilly, 67, Crow Street, Dundalk,
to whom a parcel of Messrs. Godfrey Phillips' Specialities to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

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

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

TWENTY SHILLINGS

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

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:

Addressed as follows: { Cigarette World, 2, Ellison Road, Barnes, London, S.W.

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

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

Postal Address _____

STANDARD LINES.

... FREE TO ADVERTISERS.

ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MARSŪMA CIGARS The Havana Cigar Manufacturing Co., <u>Havanna</u> , near Congleton, <u>England</u> .	"UNEEDA CIGAR" 50% Profit. SALMON & GLUCKSTEIN, LONDON.
ARISTON <i>Turkish Cigarettes, &c.</i> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	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.
BANDMASTER <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	GODIVA <i>Cigars and Cigarettes.</i> Aviss Bros. Ltd., London.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Nottingham.	WEST INDIAN PLANTERS PLANTORES CIGARS IN PACKETS OF 8 EACH. A. Scheuch & Co., 103, Fenchurch St., London, E.C.
CHERRY-TIPPED <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	GOLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., London & Bristol.	PALM BRAND <i>Cigarettes.</i> R. Lockyer & Co., 12, Bath Street, City Road, E.C.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
DE RESZKE <i>Cigarettes.</i> J. Millhoff & Co. Ltd., 27, Commercial Street, E.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.	
EXMOOR HUNT <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Bristol.	ISHERWOOD'S <i>Choicest Egyptian Cigarettes.</i> Bartlett & Bickley, 17, Brook Street, London.	STATE EXPRESS <i>Cigarettes.</i> Ardath Tobacco Co., Worship Street, E.C.	
FLOR DE MUNSHEE <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	KEY WEST <i>(The Original 1d.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	LYOYD'S TOBACCO <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>	

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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.

THE NEW MANIFOLDING



Hammond Typewriter

POSSESSES

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

100 Type Shuttles. 26 Languages.

The Leading Typewriter of the World.

For Catalogues and Specimens Write to—

THE HAMMOND TYPEWRITER COMPANY,

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



'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.