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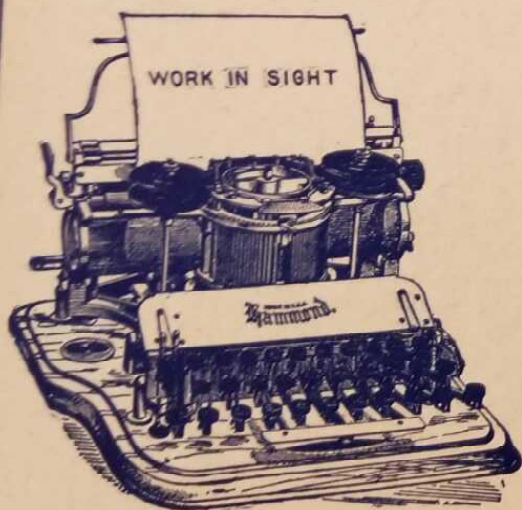
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The Cigarette World

AND TOBACCO NEWS.

MARCH 15th, 1907.

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

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

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

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

IMPERIAL MIXTURE.



THE Annual Meeting of the Imperial Tobacco Company is reported elsewhere, and very amusing reading it is, but lest some of the points should be missed we propose to refer to them here. From the investment point of view we have always had a favourable word for the big "combine," and we regard its shares as almost the safest industrial securities on the market, and they may safely be recommended to all investors who are not too squeamish about the methods by which their dividends are earned. Two years ago a statement was made that the concern was doing about 55 per cent. of the whole trade of the

SIR GILBERT PARKER, M.P., WRITES:—"THE FLAVOUR AND QUALITY OF THE 'DE RESZKE' CIGARETTES ARE EXTREMELY GOOD."

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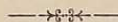
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country; no estimate was put forward this time, but it is fair to assume that now this percentage has reached 60 at least. The deferred shareholders get 10 per cent., and naturally greeted almost every remark which fell from the Chairman's lips with applause, but they failed to see the humour of the situation. First of all they were assured that some fearful, mysterious fate would have befallen the trade had it not been for the noble conduct of the Trust in repelling the American invasion. This is distinctly funny, and the American directors must have laughed in their sleeves, for truly they know better. The fact, of course, is that Mr. Duke made a gigantic bluff in the hope of inducing the Imperial to absorb Ogden's, Ltd., at an enormously inflated value. It came off, and not only did he get a quite ridiculous price for that concern, but got on the Board of the Imperial, where American influence has ever since been particularly strong. Some may call this a glorious success for the "combine," but we guess that wily Cousin Jonathan scored heavily. Not content with this humorous effort, the Chairman went on to say in solemn tones that the Imperial had in truth been the salvation of the trade, but he certainly produced no evidence of the fact.

The retailers all through the tobacco war and for long afterwards made the strongest representations to the management in order to get a better rate of profit, but they were always put off, and are still very much dissatisfied. Not so long ago the price of a number of proprietary brands was lowered to the public, but the retailer only got a very small abatement, so that his work was increased while of course his rate of profit was lowered. Retailers did not call this the salvation of the trade; indeed, we blush to say that many of them used another much more emphatic word with the same termination. All this was audacious enough in all conscience, but Lord Winterstoke out-Heroded Herod when he went on to say amid applause that the fact that many independent manufacturers were now doing an excellent and remunerative trade was largely owing to the Imperial Tobacco Company.

Since the tobacco war some independent firms have retired from business, others have been absorbed, and many have ended in the Bankruptcy Court. Those that remain are doing an "excellent and remunerative business," but it is no thanks to the Imperial; it is due to the fact that they give sterling value to the public, and allow the trade a decent rate of profit. They have all plenty of capital, and brains behind the capital, so that they are able to defeat the insidious methods of the Trust, for we know from experience that the management do not stick at much to get business. As Lord Winterstoke was evidently determined to let the shareholders have full details as to the truly benevolent conduct of the Imperial, we wonder he did not proceed to say how much the Irish tobacco manufacturers had profited by the action of the Trust in selling Irish roll under cost price in order to knock Irishmen out of the field, and get the trade into their own hands. This generous policy has been persisted in for several years, and has resulted in serious injury to one of the few Irish industries which had thrived. Of course could the Imperial

attain their object, which is the ruin of Irish manufacturers, they would speedily increase prices to the consumers, and probably give the retailer lower profits, but happily, though they have done damage, they have completely failed to corner the trade, and have in the attempt lost a considerable proportion of the business they used to do in Ireland with their proprietary brands. In this connection we must note that the Chairman expressed the great anxiety of the directors that the public should benefit by the prosperity of the "combine." How touching! Of course the objects of a Trust always are to benefit all mankind in general, and the consumer in particular, and they never, never think of screwing up prices when they get a practical monopoly. In fact, they would rather sacrifice every penny of their dividends than be guilty of such wicked conduct. The Imperial have chosen to admit upon their Board representatives of the American Tobacco Company, and moreover some of these directors are associated with these gentlemen in the British-American combine. It is clear then that there is a firm alliance and close sympathy between them, and therefore the Imperial cannot complain if people say that their knowledge of the conduct of the American Tobacco Company makes them extremely distrustful of the specious promises now made them. You cannot touch pitch without being defiled, and any connection with the representatives of the American Tobacco Company is quite enough to condemn any body of men. We say this more in sorrow than in anger, because we cannot bring ourselves to believe that those responsible for the alliance had a real knowledge of the facts. These facts, which are carefully suppressed in most American papers, and also in most English journals, we have faithfully and accurately reported, and we shall continue to do so; perhaps eventually the full sense of their significance may dawn upon the trade and the public.



THE TOBACCO TRADE BENEVOLENT ASSOCIATION.

Elsewhere we give a full list of contributions to the above excellent charity, and note with satisfaction that the total reached the handsome figure of £1,662 13s. 3d. The tobacco trade organs may differ on some points, but in advocating the claims of the Association they were all of one mind, and only vied with one another in eagerness of appeal to their readers to come to the help of those who have gone under in the struggle for life. The success of the festival dinner may, we hope, lead to its being a regular annual function, and gratifying as the result has been this time, we look forward to seeing even better results next time. In the meantime, I would venture to urge upon the Trade the desirability of making still further efforts to extend the noble work which the Association is doing. This is a world of ups and downs, and the top dog to-day may be bottom dog to-morrow, therefore it behoves all to open their hearts, which is the preliminary to opening their purses, so that the devoted band of men who have given so unsparingly of their money and their energies may feel

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encouraged to continue their self-sacrificing labours. Let them feel that the whole Trade is behind them, let them feel that everyone connected with the Trade is prepared according to his means to support them. As far as the *Cigarette World* is concerned, we shall always be ready to

do our utmost in every way to help on the movement, and we sincerely hope our readers will take our words to heart and give cheerfully to the relief of poverty. There is sore need of money, and they can be sure of every penny being properly and faithfully applied.

Our Smoking Mixture.

The first book in which cigars are mentioned is the "Distresses and Adventures of John Cockburn," published in 1740.

A BABY SMOKER.—The Lowell Humane Society has found a three-year-old child who is a confirmed smoker and has used daily a corn cob pipe since he was eighteen months old. The child is Andre, the son of Albert Beaubien. Mrs. Beaubien, who is eighteen years of age, said she did not know tobacco would hurt the child. She promised to try to cure the child of the habit.

NURSES AND SMOKING.—The habit of smoking by the gentler sex seems to have invaded all classes of society. Nurses have become devotees of the cigarette, and something like a Poor-Law scandal is threatened as the result of the objectionable habit. This goes on to an alarming extent, and is pretty generally known. The smoking is done, of course, "on the sly." At Hackney, however, an effort is to be made to check the practice, and a nurse in the Infirmary has been reprimanded for cigarette smoking in her bedroom. The nurses' defence is that the cigarette has a soothing effect after their toils and trials in the wards.

HOMEOPATHIC CURE FOR BOY SMOKERS.—The latest device for breaking boys of the cigarette habit comes from Allegheny, Pennsylvania. It is a drastic method, invented by the choir-master of one of the churches for his choir boys. It consists in giving the boys "smokers" at which pipes alone are smoked. The choir-master gives prizes to the best performers, every boy who can smoke a pipe without making himself ill receiving a sum varying from 3s. to 4s. according to the amount smoked. The boy who can last out to the bitter end gets 2s. extra. Mr. Dodsworth declares that in nine cases out of ten his method cures the boys of the cigarette habit.

IN DEFENCE OF SMOKING.—Tobacco has just found an important believer in its many virtues, in a French examining magistrate, who discovers that it is not on record that any violent crime has ever been committed by a man with pipe, cigar, or cigarette in his mouth. Further, says the magistrate, murderers are generally non-smokers. "There is rationality in the statement that murderers are generally non-smokers," said Dr. Forbes Winslow, the well-known specialist on mental diseases. "In all my experience of more than a quarter of a century, I never heard of anyone committing a crime while smoking. I think, as I have always contended, that there is a lot of harm done by excessive cigarette smoking, but pipe smoking acts as a sedative to the nervous system, and serves to soothe the passions and quell violent instincts which arise. If an individual were contemplating murder in cold blood while walking in the street, and he stopped to smoke a pipe on reaching home, I should say that the effect would be that the tobacco fumes would soothe his passions."

The meeting in Manchester recently of the British Anti-Tobacco and Anti-Narcotic League, and the speeches there delivered deprecating the use of tobacco, recalls the story of the sturdy Quaker, a "fine figure of a man," six feet four in his socks, whose one indulgence was his pipe. He attended a gathering of this character, and having listened

awhile he rose, and made his way to the door. There he paused, and, beaming pleasantly upon the meeting from his great height, exclaimed aloud: "You say that smoking stunts the growth! Well, I began it when I was nine years old. Perhaps it was as well!" And ducking his head as he passed through the doorway, he bade the meeting "good night" and went his way. The speeches at Manchester were not directed so much to the reformation of confirmed sinners of this character as to the discouragement of smoking amongst juveniles and—the Dean of Manchester made a strong point of this—women! With profound regret, he believed that this habit is on the increase, and urged the League to make a special attack upon this very bad development of the tobacco habit.

TOBACCO IN THE NAVY. ARBITRARY CUSTOMS OFFICERS.—We understand that a feeling of resentment is growing amongst the petty officers and men stationed at Plymouth in consequence of the alleged acts of certain Custom House officers. Since the issue of manufactured tobacco to naval men, it has been observed that the Customs officials have been very active at Devonport, especially at Mutton Cove and in the vicinity of the Royal Naval Barracks. At the latter place men complain that they are stopped in the roadway by one of these officials, who pounces on them in a most arbitrary manner, and demands to know the contents of parcels, &c. Of course it is manifest that the duties of these officers must be carried out, but it stands to reason that unless they exercise their power in this matter very discreetly, the system must speedily become vexatious. The local Parliamentary representatives have been asked to place this matter and the whole question of searching naval men in the public streets before the Secretary of the Admiralty, with a view of some definite action being taken to remedy this grievance. It is a question whether this espionage is legitimate.

TOBACCO CULTIVATION.—Mr. W. Redmond asked the Chancellor of the Exchequer whether, in considering the advisability of extending the area allowed for tobacco cultivation in Ireland, he would draw the attention of the Treasury to the fact that a memorial in favour of tobacco growing in Ireland had been signed by every member representing an Irish constituency and forwarded to the Prime Minister.—The Chancellor of the Exchequer: The First Lord of the Treasury has sent the memorial to me, and it shall not fail to have due consideration.—Mr. W. Redmond: May I ask the Prime Minister, who I see looking at me, whether he can hold out any hope of such a proposal for early next Session, because I really think we could get it through the House of Lords?—Sir H. Campbell-Bannerman: I do not know whether the hon. gentleman considers that much in its favour. (Laughter.) The hon. gentleman applies to me, and all I have to say is that, having had forwarded to me a memorial signed by every Irish member—a formidable fact—and as, I am thankful to say, it did not fall within the scope of my immediate duties, I handed on the memorial to the Chancellor of the Exchequer, and we must hear what he has to say to it.—Mr. W. Redmond hoped the matter would be satisfactorily settled between the right hon. gentlemen.

SIR THOMAS LIPTON EXPRESSES HIS GREAT APPRECIATION OF THE "DE RESZKE" CIGARETTES.

Trade News and Notes.

The late MR. ROYAL GEORGE COOPER, 3, Champion Hill, Denmark Hill, &c., retired tobacco broker, recently deceased, left estate entered at £160,168.

A resolution, protesting against the use of foreign made matches in the workhouse, will be moved at the next meeting of the High Wycombe (Bucks) Board of Guardians.

FAIR PLAY.—The Swaffham (Norfolk) Guardians have decided to ask the Local Government Board for permission to supply the male inmates who are non-smokers with sugar in place of tobacco.

PRINCIPAL AND HIS PIPE.—The new Principal of Glasgow University, Dr. Macalister, made his first appearance before the students last month, paying a surprise visit to a smoking concert. He received an ovation, and said if he made mistakes he hoped they would send for him to have a talk over a pipe with the object of settlement.

SMOKING IN COURT.—At the Beacontree Licensing Sessions on February 23rd, Mr. Andrew Johnston, the Chairman, said: "I see there is only one lady present. If she does not object, and on condition that the Press says nothing about it, I think you may smoke. Of course, the witnesses must not do so." A large number of those present, including several of the justices, at several of the justices, at once lit pipes cigars, or cigarettes, and the business of the court was continued.

HEALTH AND THE MATCH TRADE.—Sir Charles Dilke (L.—Forest of Dean) asked the Home Secretary whether his attention had been called to the fact that a further death from necrosis in the match trade was reported for January of this year. Mr. Gladstone, in his written reply, says the case referred to was a very exceptional one, the deceased being a man with one leg who had to work in a sitting posture and had also an inveterate habit of chewing tobacco. For both these reasons he was exposed to danger which his fellow-workers escaped. Mr. Gladstone adds that he will propose an amendment of the special rules to prohibit the chewing of tobacco.

TOBACCO THE WORLD OVER.—According to the latest figures just to hand showing the amount of tobacco used—and abused—annually in Europe and America, the yearly consumption in the former continent is estimated at something over two and a quarter pounds to each inhabitant. Taking each country, the position is this:—Holland smokes the comparatively enormous amount of 7 pounds average per person, Austria-Hungary 3·8 pounds, Denmark 3·7, Switzerland 3·3, Belgium 3·2, Germany 3, Norway 2·3, France 2·1, Sweden nearly 2, British Isles 1·34, Italy 1·25, Spain 1·7, and Russia 1·2. In the United States the proportion is greater than that of any European country except Holland, being no less than 4½ pounds to each inhabitant. The non-smoking observer may be pardoned for thinking that we smoke more than is good for us in this country, but it is comforting to know that we lay very far behind the Dutchman.

HOUSE OF COMMONS. IRISH GROWN TOBACCO.—Mr. W. Redmond (Clare, E.) asked the Chancellor of the Exchequer if the Government would support the Bill for the repeal of the law prohibiting tobacco-growing in Ireland, which received the approval of every member representing an Irish constituency. The Chancellor of the Exchequer: Yes, the Government will support the Bill provided that it is amended in the manner I have suggested to the hon. member in correspondence I have recently had with him on the subject. Mr. W. Redmond inquired whether the right hon. gentleman was prepared to accept the amendments offered by the hon. gentleman in charge of the Bill, with a view to facilitating its progress. The Chancellor of the Exchequer said he was glad to hear that inquiry respecting amendments, but the hon. gentleman had better postpone his question until the Prime Minister was present.

TOBACCO RESULTS.—In contradistinction to the excellent, if not phenomenal, results achieved by the Imperial Tobacco Company, the century-old firm of R. & J. Hill, Ltd., which has experienced many vicissitudes

as a joint-stock company, pays only 3 per cent. for last year, as against 4 per cent. in 1905. The higher cost of raw material and reduced profits from lower-priced goods are stated to be the causes of the decline in revenue. The directors, however, are developing the business as efficiently as possible, and to the export trade particular attention is being directed. Albert Baker and Co. also report a decreased dividend of ½ per cent., paying 5½ per cent. only. This is not a serious decline, but it is significant. This company incurred considerable expenditure in opening depots on the

District Railway, and expert opinion is to the effect that they are being run at a loss. Has this been thoroughly allowed for in the accounts? From time to time there have been rumours of the acquisition of the "A.B." Company by the Imperial on similar lines to Salmon and Gluckstein, and this would appear to be the best solution of the position for the shareholder.

IRISH-GROWN TOBACCO.—Should Irish-grown tobacco be revived as a profitable industry in Ireland, it will be largely due to the efforts of Mr. William Redmond, M.P., Colonel Everard, and a few gentlemen in the south of county Wexford. For the past few years the Chancellor of the Exchequer has been induced to consent to the growing of tobacco in Ireland as an experiment, and has allowed a small rebate of a shilling per pound on the duty. With this slight encouragement Colonel Everard in Meath, and a number of gentlemen in the Barony of Forth in Wexford, have sufficiently tested the matter to show that tobacco of good quality can be profitably grown in Ireland. The Wexford Co-operative Tobacco Growers' Society state that last season's crop in their district produced 11,226 lbs. of tobacco, an increase of 4,000 lbs., and of vastly superior quality over the produce of the previous year. This is very encouraging, and should prove a strong argument in sup-

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port of Mr. William Redmond's Bill for removing the restrictions on Irish tobacco growing. It is understood that the Chancellor of the Exchequer will not object to the measure if provision is made to charge Irish growers an Excise duty equivalent to the Customs duty on the imported article, subject to the concession above stated in favour of experimental growers. This is considered fairly reasonable, and there is thus a prospect of the Bill passing this Session.

THE TOBACCO GIRL.—There will be a touch of brightness and charm on the "Underground" platforms at the beginning of spring, for an innovation is to be made at the stations on the District Railway. Smokers especially will welcome the change, for it is they who will primarily be affected by it. In a word, on and after April 2nd next the tobacco stalls at the stations are to be placed in the charge of pretty young women from the far North. At some of the subterranean stations in London the refreshment bars are already managed by girls, but this will be the first instance in which the tobacco depots have been handed over to their care. Messrs. Baker & Company, who have hitherto had the monopoly of supplying smokers on the District, have given up their stalls, the last one, that at the Temple Station, being removed recently. The firm found the undertaking did not pay, and their place is to be taken by a canny Northumbrian company, who intend to make a bold bid for profits, and recognise the influence of the fair sex as saleswomen. They are, therefore, importing into London nearly 100 Newcastle girls, who will be found at the stalls on the date mentioned. The wages of the women will also be lower than those paid to men, and the firm will reap an immediate advantage there. Tobacco stalls are to be placed on the platforms at about thirty stations, and at the more important ones, such as Victoria, Charing Cross, Earls Court, and the Mansion House, two or three stalls will be erected, besides those that will be found in the booking halls.

HOME-GROWN TOBACCO. AN EXPERIMENT IN THE ROYAL BOTANIC GARDENS.—"Weed out tobacco seedlings" is an instruction which is likely in the near future to find a place in primers for amateur gardeners. The cult of the *Nicotiana tabacum* in this country, although frequently attempted in isolated cases, has now begun in earnest, and so far as the experiment has yet gone there is ample ground to believe that every man with a little skill in gardening may shortly grow his own tobacco in his own garden. The scene of the present experiment, which it is hoped will establish the tobacco plant as a favourite in this country, is one of the hot-houses in the Royal Botanic Gardens. The seeds were planted in December in a row of pots, and they are under the particular care of Mr. E. F. Hawes, the head gardener of the Botanic Society, who in the past has achieved the feat of bringing tobacco plants to flower. The experiment is being made under the auspices of the proprietors of Tobacco, who hope to be able to show a number of specimens of well-developed plants at the International Tobacco Trade Exhibition in April. From conversation with several experts at the Royal Horticultural Society's Hall in Vincent Square recently, a representative of *The Tribune* gathered that the ambitious amateur may well attempt tobacco growing, with a good chance of success. All that is necessary is a greenhouse with a moderate amount of heat. The seeds should be sown under a thin layer of light loamy soil in ordinary pots, planted out into single pots in the usual way. A moist heat is best, and the temperature must be kept fairly even.

PROBABLE RISE IN CIGARS.—It is announced, on the authority of the Secretary of the United Kingdom Cigar Manufacturers' Federation—which is a provincial organisation with headquarters at Nottingham—"that at a committee meeting of the Federation held in that city it was decided that in consequence of the rise in price of all grades of raw tobacco an increase in the price of cigars is inevitable, unless relief is given in the forthcoming

Budget by the remission of the fourpence war surtax imposed on tobacco in 1900; but that, pending the Budget statement, no action should be taken." From inquiries amongst London cigar manufacturers, however, it appears that whatever the Federation may do will hardly influence the trade in the metropolis, except in the penny, twopenny, and threepenny British-made cigars. "So far as the high-class trade is concerned," said one large manufacturer, "the failure of the 1906 crop of tobacco leaf will make little or no difference. We shall work upon old stock, and under any circumstances we should not put the 1906 crop cigars upon the market for some time. But it is not only the failure of the 1906 crop that has caused a rise in the price of raw material. Tobacco leaf, like every other commodity, has gone up. The fourpence war surtax, of course, makes a great difference, working out, as it does, at sixpence per hundred in the cost of making." "There is almost bound to be a rise in the cheaper class of cigars," said another maker, "unless the difficulty can be got over by using a still lower-class leaf; but that is difficult. In the cigars from sixpence upwards that can be done. But we should be glad to see a rise amongst provincial makers, who can now undersell us owing to less costly labour and working expenses."

THE TOBACCO PIPE. LECTURE AT THE BRISTOL MUSEUM.—On February 11th, at the Bristol Museum Lecture Theatre, an interesting lecture was given by Mr. R. Quick, superintendent of the Bristol Art Gallery, on "The Evolution of the Tobacco Pipe." Mr. H. C. Woodcock presided over a good attendance, and in briefly introducing the lecturer, referred to the exceedingly interesting title of the lecture, especially to Bristol. Mr. Quick first described the mound pipes of Ohio, and the ancient pipes of Mexico. It might be safely said that the North American Indian inherited the practice of smoking through generations of ancestors from prehistoric man. The lecturer then passed on to speak of the various and curious pipes smoked by different people in all parts of the world. In Africa some of the native women smoked very large pipes, whilst other tribes prohibited the women from smoking the hemp, because it was so intoxicating. In India the narghile and hookah were smoked, and Mr. Quick showed a selection of narghiles showing the evolution of the coconut form passing from the nut into various other materials, but all exhibiting the same original idea. From Burma came some very curious pipes, one in particular was a long gourd pipe. In China, where nearly everybody smoked, pipes were made in immense numbers. The Chinese, like the Japanese, were accustomed to use very small metal bowl pipes. Tobacco was first introduced into England in 1586 by Ralph Lane, the first Governor of Virginia, and Sir Francis Drake, although Sir Walter Raleigh was generally given the credit for its importation. He it was who brought smoking into fashion. Old English clay pipes were next described, and amongst the chief places mentioned where pipes were manufactured, were Bristol, London, Amesbury, and Hull. Several specimens had been found during excavations in Bristol, and may be seen in the Bristol Room at the Art Gallery. The lecture was admirably illustrated with limelight views, and a hearty vote of thanks was accorded the lecturer at the close.

Fires.

EXTENSIVE FIRE AT WESTCLIFF.—Shortly before midnight on Sunday, February 24th, a fire broke out in the shop of Mr. Phillip Goorvitch, wholesale and retail tobacconist, Hamlet Court Road, Westcliff; and it resulted in practically gutting the premises and considerable damage to the shops on either side. P.C. Layzell, as he was passing the shop at about 11.15, noticed flames issuing

GEORGE ALEXANDER CONSIDERS THE "DE RESZKE" CIGARETTES OF EXCELLENT FLAVOUR.

FORBES ROBERTSON WRITES:—"DE RESZKE' CIGARETTES ARE OF HIGH QUALITY AND PLEASANT TO THE TASTE."

from behind the counter. After arousing the inmates he ran and called Fireman Alec White at the Cricketers' Hotel, and then he returned to the scene of the fire, where he was joined by Inspector Page. Within about seven minutes of a telephone message being sent by Mr. J. A. Terry, who lives opposite, the escape was on the spot, followed immediately by a steamer and the brigade, under the command of Capt. Harvey; but the place was then well alight, and although every effort was made to subdue the fire, the contents of the shop, the rooms at the rear, and the upper floors were entirely destroyed. It was not until four o'clock on Monday morning that all danger was past, and as late as eight o'clock there was another small outbreak in the roof. In one of the bedrooms there was a large sum of money in gold and a quantity of valuable jewellery; and both money and jewellery were found intact later in the day. The origin of the fire is unknown. Mr. Goorvitch's loss is estimated at about £800, which is covered by insurance. The property is owned by Messrs. Ainslie Bros.

Foreign.

THE CUBAN TOBACCO CROP AND EXPORTS.—A consular report just to hand from the United States Bureau of Manufactures states that according to figures furnished by the Cuban Legation at Washington, the production of leaf tobacco in 1905 was 473,617 bales, and in 1906 886,288 bales. The exportation in 1906 was 27,859,483 lbs. of leaf, 373,154 lbs. of cut tobacco, 256,738,029 cigars, and 15,643,275 packages of cigarettes. England imported 92,459,687 Cuban cigars in 1906, against 90,505,906 in 1905, while the United States imported 79,483,125 and 64,680,975 respectively.

CAPE COLONY. TOBACCO CULTIVATION.—According to an article in the *Cape Times*, the Agricultural Department of Cape Colony have been paying a good deal of attention to the improvement of tobacco-growing. Experiments in the method of cultivation, in the use of manures and fertilisers, and in curing and preparing, have been in progress for some time at the experiment stations and on private farms. Great stress is laid upon the need of better seed and greater care in the selection of the varieties to grow. The kinds of seed considered more particularly suitable to the conditions in the Cape have been procured by the Department of Agriculture from Europe, America, Cuba, and Algeria, and are now being grown experimentally by more than two hundred farmers in the Colony. Altogether, remarks the *Cape Times*, the prospects of tobacco-growing in the Cape seem most encouraging. It will be some time before Cape tobacco will be able to enter the foreign market, but, assisted by the duty on imported foreign tobacco, it ought to have no difficulty in cutting out its rivals for the supply for the Colony itself.

FRANCE—ALGERIA.—A recent French Customs Circular contains a copy of a Presidential Decree, dated 25th October, 1906, confirming a decision of the Algerian financial Delegations relative to the establishment in Algeria of a tax on tobacco. In virtue of this decision, from the 1st January, 1907, there was to be levied in Algeria, in addition to the customs duties on tobacco imported from foreign countries:—1. A special examination tax (*taxe spéciale de reconnaissance*) of one centime per kilogramme net on Algerian tobacco in the leaf, as also on imported leaf tobacco, stems, cuttings, waste, and manufactured tobacco of any origin. 2. An internal consumption duty on tobacco manufactured in Algeria or imported, fixed as follows:—Cigars and other kinds of tobacco sold to consumers at the undermentioned prices per *kilogramme net* (including the tax):—

		Consumption duty, Per kilogramme net of tobacco.
A. 1st category—		
Cigars—More than 24 frs. ...	}	5 francs.
Other tobacco—More than 8 frs. ...		
B. 2nd category—		
Cigars—More than 12 frs. 50 cts., and up to 24 frs. ...	}	3 francs.
Other tobacco—More than 5 frs., and up to 8 frs. ...		
C. 3rd category—		
Cigars—Not exceeding 12 frs. 50 cts. ...	}	1 fr. 50 cts.
Other tobacco—Not exceeding 5 frs. ...		

Algerian leaf tobaccos bought by the French Régie, and those declared for exportation are exempt from the special examination tax; and manufactured tobacco exported from Algeria is to be free of the internal consumption duty. Copies of French Presidential Decrees prescribing regulations as to the application of, and exemption from, the tobacco tax, conditions and formalities as regards packing, transport, exposing for sale, &c., may be seen by persons interested at the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.

Law.

NEW LONDON AND AMSTERDAM BORNEO TOBACCO.—On February 9th, in the Chancery Division, Mr. Justice Swinfen Eady had before him a petition presented by the New London and Amsterdam Borneo Tobacco Company, which asked for the sanction of the court to the reduction of its capital.—The business, said counsel, had not been successful, and the shareholders had come to the conclusion that they had better sell part of their land and rubber planting. They wanted to write off losses they had sustained and distribute part of the proceeds of sale, after paying liabilities. They proposed to write off 7s., and repay 5s. 6d., and that 5s. 6d. would be repaid partly in shares and partly in cash.—His Lordship sanctioned the reduction, subject to the production of further affidavits.

AN ACCOUNTANT'S STORY.—Before His Honour Judge Fitzgibbon, K.C. *Campbell v. Wallace*. This was an ordinary civil bill action brought by Donald Campbell, accountant, Garfield Chambers, Royal Avenue, against Hugh Robert Wallace, tobacconist, Newtownards Road, for £17 11s. 9d. for work done as accountant. Mr. J. Graham (for Mr. D. M'Gonigal) appeared for the plaintiff, and Mr. W. Tughan for the defendant. Mr. Graham stated that on the 25th August, 1906, an arrangement was entered into by his client with the defendant to audit his books, settle his stock, and prepare his balance up till 18th January, 1907, for a sum of £8. At that time Mr. Wallace said that the books were checked or audited up till two months prior to the 25th August, 1906, and that he would pay his client for the audit for those two months apart altogether from the engagement for £8. His client commenced upon the work, and found instead of the books being audited up till two months previously that, with the exception of one book—the cash book—all were behind from the months of February or March previously. He proceeded with the work, and was engaged 134 hours, or 16½ days, and he charged at the rate of one guinea per day. On the 31st December his client received a letter from the defendant saying that his services were no longer required. Therefore his client was not allowed to complete the audit of the books. The case was before the Registrar, who allowed £8 5s., less 10s., but the defendant was not content, and had now appealed. He should mention that there was a tender of

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MR. CYRIL MAUDE THINKS THE "DE RESZKE" CIGARETTES SO EXCELLENT THAT HE WILL HAVE MUCH PLEASURE IN RECOMMENDING THEM.

£3 and costs lodged in court.—Plaintiff, in reply to Mr. Graham, stated at the beginning of the year he received a letter from Mr. Wallace asking for his account. He sent an account for £8 3s., but later sent an amended account for the amount now claimed.—Mr. Graham: Just before that time did Mr. Wallace become a candidate for municipal honours in Pottinger Ward? He did.—Did he say something to you that you should have done something in connection with his election campaign? He did.—Did he say what you should do? He asked me to attend his first meeting.—Your business being that of an accountant, and not an electioneering agent, you refused? Yes.—Did he want you to employ a chairman for one of his meetings? Yes.—It was after you refused you received the letter saying your services would not be required any longer? Yes; the 29th December was the day he talked to me, and I got the letter on the 31st.—To Mr. Tughan: He was not a qualified accountant. The contract was that he should audit Mr. Wallace's books from 25th August, 1906, for one year. Eight or nine of the hours for which he charged were on a Sunday. He denied that it was in consequence of his intoxicated condition that he was dismissed.—Mr. Tughan said his client engaged the plaintiff for one year to audit his books, bring them up to date, and prepare a balance sheet upon the 18th January, and after that to continue to keep the books up to date until the year expired. There was absolutely no arrangement over and above the £8 that this man should receive something for bringing the books up to date on August, 1906. Mr. Wallace found several mistakes that the plaintiff made, and noticed by his condition that he was drinking. On the 29th December, when the plaintiff came in to check the cash book, his condition was such that Mr. Wallace would not allow him to go near the cash book. His books were two months in arrears then, and Mr. Wallace had no other course open but to dismiss him.—The defendant gave evidence regarding the plaintiff's condition, as Mr. Tughan had stated.—Mr. Tughan: Is there a word of truth in the suggestion that you wanted this man to act for you in the election? There's not a word of truth in it.—As a matter of fact on 31st December had you touched the election at all? No.—The nominations did not come on until the 27th January, so that it was a week after that before you touched the election? Yes.—Mr. Hugh Lemon, accountant, who had previously been engaged at the books, said he had looked over the books at which the plaintiff was working, and found that the postings were not checked in some of the books from 29th November. He was of the opinion that £3 10s. was a fair remuneration for the work which the plaintiff had done. His Honour said the contract for the work was for £8. The person employed to do the work was dismissed. If there was no justification for dismissal of course the plaintiff would be entitled to his contract. He was dismissed on the allegation that he was unfit to do the work by reason of drink. One said he drank and was unfit, and the other said the reverse. They contradicted each other, and the burden of proof lay upon the person who alleged he was drinking. The Registrar had given his finding upon that set of facts, and he would confirm that finding, giving a decree for £7 15s.

Police.

HUSBAND AND WIFE FINED.—Harris Woolf, tobacconist, of Mile End Road, and Annie Woolf, his wife, stylishly dressed in blue silk and feathers, appeared to summonses, before Mr. Cluer, charging them with assaulting Alfred Toye.—Mr. Margetts, solicitor for the complainant, said the latter was an optician, to whom Mrs. Woolf went to have a pair of glasses suited to her eyesight. They were to be cut according to a prescription which she produced, and the agreed price was 8s. Later Toye attended at the shop kept by Woolf and delivered the glasses, but then

Mrs. Woolf said they did not suit, but offered to have them for 6s. That led to words, and Toye, indignant, was, he said, leaving the shop when the defendants ran at him from behind the counter and assaulted him. It was said that the defendants first asked for the return of the prescription, and it was refused, and that was the cause of the assault. It was admitted that there was no right to detain the prescription, and it was sent back, but it was elicited in the course of the examination that it was an ophthalmic surgeon's prescription from the Royal Ophthalmic Hospital, Mr. Margetts remarking that hospitals were certainly not intended for people in the defendants' position. The defendant, Harris Woolf, going into the witness box to give his version of the affair, was asked by the magistrate what rent he paid.—Woolf replied: "£60 and rates and taxes."—Mr. Cluer: And yet your wife makes use of a hospital? After hearing the wife, both speaking in broken English, the man was fined 40s. and 2s. costs, and the wife 10s. and 2s. costs.

WARNING TO TOBACCONISTS. NOTTINGHAM TOBACCONIST'S LOTTERY.—What is probably the shortest special sitting on record, at least so far as Nottingham is concerned, took place at the Guildhall on March 1st, before Mr. W. Lee and Mr. Arthur Cleaver. The case was one in which a tobacconist named Eugene A. Broadhead, of 63, Mansfield Road, was charged with unlawfully using his shop for the purpose of a public lottery, and as there were extenuating circumstances the police asked that the charge should be adjourned generally. No evidence therefore was called, and the sitting was over in seven minutes.—The defendant pleaded guilty.—Mr. G. Goodall, who represented the Chief Constable, said that during the month of January a placard was exhibited in the defendant's shop stating: "Save your coupons!" and it went on to state that in order to advertise a certain mixture a coupon would be given to each customer, and this would give him the chance of a prize. In pursuance of that scheme a numbered coupon was given to each customer, and at the end of January a card was put up with certain numbers so that the customers having the corresponding coupons could claim their prizes. Two officers were given instructions to purchase goods at the shop, and on the six occasions they went they were given coupons. Eventually they went with Detective-Superintendent Parnham and saw the card with the prize-winning numbers, and Mr. Parnham told the defendant that this constituted a lottery.—Mr. Lee: The police didn't get a lucky number?—Mr. Goodall: Unfortunately they didn't, sir. That has nothing to do with the bringing of the proceedings, however. A friend had told the defendant that he was not acting illegally so long as he did not charge for the coupons, but Mr. Goodall pointed out that this was wrong. He (Mr. Goodall), however, had authority from the Chief Constable to say that if their Worships were agreeable the case should be adjourned generally, on the defendant's giving an undertaking not to institute such a scheme again. They were prepared to accept the defendant's plea that he did not know he was acting wrongly, but at the same time they wished the general public to be aware of the facts relating to such lotteries. The defendant, he added, was a very respectable tradesman.—The Bench intimated that they took the same view as the Chief Constable, and would adjourn the case generally, without hearing any evidence.—Mr. Goodall remarked that if any other tradesmen adopted the same kind of lottery the police would not take such a lenient course.

Public Companies.

R. & J. HILL.—The amount to credit of the profit and loss account for 1906 is £17,965, and after deducting therefrom directors' fees, salaries, trustees' and auditors' fees, and other items as shown, there remains the sum of £13,158,

CHARLES HAWTREY WRITES:—"THE 'DE RESZKE' CIGARETTES ARE EXCELLENT, AND I CONSIDER THEY ARE THE PLEASANTEST I HAVE EVER SMOKED."

which, with the amount brought forward from the last balance sheet (£1,356), makes a total of £14,514 to be dealt with. Interest on debenture stock, bonus on debenture paid off, dividend on the preference shares, and the amount written off plant, machinery, and fittings account, together £8,067, have been charged against this sum. From the balance remaining, viz., £5,547, the directors recommend that £1,250 be added to the reserve account—viz., to general reserve fund £1,000, to reserve for depreciation of debentures and shares held by the company £250—that a dividend on the ordinary shares be paid at the rate of 3 per cent. per annum, and that the balance, viz., £1,276, be carried forward to next account. The output of the company's high-grade productions shows state the directors, a considerable increase, and the development of its export trade is satisfactory, but only nominal profits have been obtainable on a large number of the lower-priced goods owing to the present abnormal competition. The factories, machinery, and plant generally have been maintained in a high state of efficiency, and the new export bonded factory has been equipped with a complete installation of the latest type machinery, and is now in thorough working order.

Obituary.

We regret to record the death of Mr. WILLIAM THOMAS READ, sen., who passed away at his residence, 61, Broad Street, Canterbury, on Saturday morning at the age of 67 years. He was for a great many years in business as a tobacconist in Northgate Street, and only retired about eighteen months ago.

PROMENADE CONCERT.

Organised by the T.T.B.A., April 25th,
at the Royal Agricultural Hall.

A MEETING of the Sub-Committee appointed by the Committee of the Tobacco Trade Benevolent Association was held on February 20th, at the offices of Messrs. B. Muratti, Sons & Co., Ltd. 88, Gracechurch Street, E.C.

The President of the Association, Mr. W. Klingenstein, occupied the chair, and there were present Messrs. Vogelsberger, Thomson, Emblin, Phillips, Grahner, and Downing. Mr. C. R. Higgins and Mr. Jarrett were unable to be present.

The business of the meeting was to settle arrangements for holding a concert at the Royal Horticultural Hall in connection with the forthcoming Tobacco Trade Exhibition; the management of the Exhibition having agreed to give the whole of the receipts arising from the sale of tickets and admission on the occasion of the concert to the Tobacco Trade Benevolent Association. Mr. Geo. Emblin acted as general secretary to the Committee.

It was decided that the concert should be held on Thursday evening, April 25th, commencing at 8 p.m. After some discussion the price of tickets was fixed at 2s., admitting to the Exhibition and concert. The Committee desired to notify that ladies were specially invited, and an intimation to this effect was arranged to be put on the tickets.

The musical arrangements were discussed, and Mr. Thomson gave details of what was agreed would make a popular entertainment. It was decided to leave the completion of the arrangements in Mr. Thomson's hands.

It was thought desirable to point out to the trade that the new Hall of the Royal Horticultural Society is situated in Vincent Square, Westminster, S.W., immediately behind

the Army and Navy Stores, Victoria Street. The South African Exhibition was opened by the King and Queen on February 23rd in this Hall.

Tickets, 2s. each, may be obtained from the following:—
Abdulla & Co. Ltd., 9, New Bond Street, W.; Adkin, John Gibb, Esq., St. Luke's Factory, E.C.; Autran, H., Esq., 9, Mincing Lane, E.C.; Barrett, S., Esq., 12, St. Mary Axe, E.C.; Haynam, A., Esq., 18, Liverpool Street, E.C.; Beedle, M., Esq., 1, Tottenham Court Road, W.; Bewlay & Co. Ltd., 40, Strand, W.C.; Biggs, J. C., Esq., 49, Exmouth Street, W.C.; Bigio, Hazan & Co., Leadenhall House, E.C.; Brachi, P. C., Esq., 18, Froggnal Lane, Hampstead, N.W.; British Sigerera, Ltd., 33-35, Endell Street, W.C.; Carlsbach, P., Esq., 49, Leadenhall Street, E.C.; Court, J. W., Esq., 2, Pancras Lane, E.C.; Downing, Walter, Esq., 11, Mundania Road, E. Dulwich, S.E.; Durbridge, Thomas, Esq., Clagett, Brachi & Co., 8, Rangoon Street; Emblin, Geo., Esq., 56, Argyle Road, Ilford; Faulkner, Frederick, Esq., Blackfriars Road, S.E.; Frankau, J. & Co. Ltd., 39, Gracechurch Street, E.C.; Freeman, G. J., Esq., 172, St. John's Road, Hoxton, N.; Grahner, E., Esq., 55, Farrington Street, E.C.; Havana Cigar Manufacturing Co., 22, Minories, E.C.; Higgins, C. R., Esq., 34, Leadenhall Street, E.C.; Hurd, John C., Esq., 99, Fenchurch Street, E.C.; Imperial Ottoman Regie, 5, Bevis Marks, E.C.; Jarrett, Percy D., Esq., 70, Bishopsgate Street Within, E.C.; Kahn, Chas., Esq., York Road, St. Luke's, E.C.; Klingenstein, W., Esq., 30, St. Mary Axe, E.C.; Leoni, Richard, Esq., 94, Fenchurch Street, E.C.; Lockyer, R. & Co., 12-14, Bath Street, City Road, E.C.; Maier, S., Esq., 10, James Street, City Road, E.C.; Mason & Toogood, Ltd., Marketfield Works, Guildford; Masta Pipe Co., 153, Fleet Street, E.C.; Muller, W. O., Esq., 19, Mark Lane, E.C.; Muratti, B. Sons & Co. Ltd., 88, Gracechurch Street, E.C.; Oppenheimer, Sina, Seckel & Co., 44-46, Barbican, E.C.; Osman, E. C., Esq., 61, Crutched Friars, E.C.; Poulides & Co. Ltd., 8, Goring Street, Bevis Marks, E.C.; Pringle, A., Esq., 106, Fenchurch Street, E.C.; Pullinger, S., Ltd., 41, Cannon Street, Birmingham; Rait, L. M., Esq., 26, Upper Park Road, Hampstead, N.W.; Rayner, T., Esq., 17, Wolverton Gardens, Ealing Common, S.W.; Rickards, J. E., Esq., George Street, Balsall Heath, Birmingham; Sadler and Moore, 13, Spital Square, E.C.; Samuel, J. & Son, 12, Minories, E.C.; Siemssen, H. J., Esq., 11, Fenchurch Buildings, E.C.; Sperring, A. E. Ormen, Esq., 150, Holborn, E.C.; Teofani, P., Esq., 18, Bury Street, E.C.; Tetley and Sons, Boar Lane, Leeds; Thurgood, W., Esq., Salisbury House, London Wall, E.C.; Van Gelder, I. L., Esq., Durward Street, Whitechapel, E.; Vogelsberger, C., Esq., 8, London Street, E.C.; Weenen, L., Esq., 52, Commercial Road, E.; Westerveld, H. C., Esq., 16, Water Lane, Tower Street, E.C.; Wright, H. L., Esq., 14, St. Mary Axe, E.C.; Zorastah Cigarette Co., 66, Victoria Street, S.W.

WANTED.—Cigarette World and Tobacco News, either bound volumes or complete years, 1899, 1900, 1901, 1902, 1903, 1904. Must be in good condition. State price to "VERAX," Cigarette World Office, 32, Broadway, Wimbledon, S.W.

AGENTS.—We have vacancies for Agents to sell and distribute the Cigarette World and Tobacco News in towns where we are not at present represented. Readers willing to act for us should write, giving full particulars, to the Manager at this office, who will send them on terms of business.

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From the "London Gazette."

Receiving Orders.

BANTON, JOHN GEORGE, tobacconist, 4, Wordsworth Road, Leicester. Date of order, February 15th, 1907.

BUTLER, CHARLES EDWARD, formerly tobacconist, 42, Derby Road, Long Eaton, Derbyshire. Date of order, February 2nd, 1907.

GRIFFITHS, WILLIAM JOHN, tobacconist, &c., 7, Bridge Street, Cardigan. Date of order, Feb. 20th, 1907.

First Meetings and Public Examinations.

BANTON, JOHN GEORGE, tobacconist, 4, Wordsworth Road, Leicester. Public examination at the Castle, Leicester, March 1st, 1907, at 10.

BUTLER, CHARLES EDWARD, late tobacconist, 42, Derby Road, Long Eaton, Derby. Public examination at 20, St. Peter's Churchyard, Derby, March 12th, 1907, at 11.

GRIFFITHS, WILLIAM JOHN, tobacconist, &c., 7, Bridge Street, Cardigan. First meeting at 4, Queen Street, Carmarthen, March 6th, 1907, at 12.30. Public examination at Guildhall, Carmarthen, March 20th, at 12.

SLEATH, JOHN, wholesale tobacconist, 49, Blake Lane, Small Heath, Birmingham. Public examination at County Court, Birmingham, March 11th, 1907, at 2.30.

Adjudications.

BANTON, JOHN GEORGE, tobacconist, 4, Wordsworth Road, Leicester. Date of order, February 15th, 1907.

BUTLER, CHARLES EDWARD, formerly tobacconist, 42, Derby Road, Long Eaton, Derby. Date of order, February 2nd, 1907.

GRIFFITHS, WILLIAM JOHN, tobacconist, &c., 7, Bridge Street, Cardigan. Date of order, February 20th, 1907.

Amended Notice.

SLEATH, JOHN, wholesale tobacconist, 49, Blake Lane, Small Heath, Birmingham. Date of order, January 24th, 1907.

Notices of Intended Dividends.

BLEWITT, ALBERT, tobacconist, lately 74, Queen Street, Newton Abbot, Devon. Last day for proofs, March 6th, 1907. Trustee, A. Collins, 28, Baldwin Street, Bristol.

BOWERS, DANIEL, tobacconist, 163, Uttoxeter Road, Normacot, Longton, recently 49, Market Street, and 114, Stafford Street, Longton, Staffs. Last day for proofs, March 8th, 1907. Trustee, C. E. Bullock, 17, Albion Street, Hanley.

HARD, GEORGE, wholesale and retail tobacconist, 7, North Street, Portslade-by-Sea; 99, Western Road, Hove; 84, High Street, New Shoreham; and 9, North Street, Portslade-by-Sea. Last day for proofs, March 12th, 1907. Trustee, G. F. Hyde, 56, Warrior Square, St. Leonards-on-Sea.

MARSHALL, FREDERIC THOMAS, tobacconist, &c., 3, Market Square, Bishops Stortford, Hertford. Last day for proofs, March 11th, 1907. Trustee, C. Mercer, 14, Bedford Row, London, W.C.

NORFOLK, JAMES (trading as Johnson & Co.), tobacconist, 99, Western Road, Hove, and 30, Grand Parade,

Brighton. Last day for proofs, March 1st, 1907. Trustee, E. W. J. Savill, 4, Pavilion Buildings, Brighton.

OLD, WILLIAM CHARLES, tobacconist, 113, Gooch Street; 118, Longmore Street; and 103, Cox Street, Birmingham. Last day for proofs, March 11th, 1907. Trustee, A. S. Cully, 101, Corporation Street, Birmingham.

PARTON, LEONARD, tobacconist, 613, Fishponds Road, Fishponds, Bristol. Last day for proofs, March 12th, 1907. Trustee, F. L. Clark, 26, Baldwin Street, Bristol.

SCHLARB, FREDERICK JOSEPH, tobacconist, &c., 226 and 238, High Street, Willesden Junction, London, N.W. Last day for proofs, March 13th, 1907. Trustee, E. S. Grey, Bankruptcy Buildings, Carey Street, London, W.C.

Notices of Dividends.

FISHER, GEORGE ALFRED, late tobacconist, 9, Victoria Street, lately 20, Church Gate, Loughborough. First and final of 2s. 4½d., at 1, Berridge Street, Leicester.

FRANKAL, ISYDOR (described as Isidore Frankal), cigarette manufacturer, 6, Steward Street, London, E. First and final of 9½d., at Bankruptcy Buildings, Carey Street, London, W.C.

MARRIOTT, FREDERICK JOHN, and ALFRED O'BRIEN (carrying on business under the partnership firm of Marriott and O'Brien), tobacconists, &c., Irthlingborough, Northampton. First and final of 8½d., at Official Receiver's office, Bridge Street, Northampton.

O'BRIEN, ALFRED (separate estate), tobacconist, &c., Irthlingborough, Northampton. First and final of 2s. 8d., at Official Receiver's office, Bridge Street, Northampton.

SCHOENFELD, ADOLPH, tobacconist, lately 552, Mile End Road; 136, Crisp Street, Poplar; and 118, St. Leonard's Road, Poplar, London, E. Supplemental of 1s. 11½d., at Bankruptcy Buildings, Carey Street, London, W.C.

SCHULTZ, SIMON, tobacconist, 317, Hessel Road, Hull. Supplemental of 2 1-16d., at Official Receiver's office, Trinity House Lane, Hull.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Supplemental of 10½d., at 117, St. Mary Street, Cardiff.

WILSON, JOHN, tobacconist, 26, Shaw Street, and 2, Liberal Club Buildings, Holderness Road, Hull. First and final of 3s. 6d., at the office of Official Receiver, Trinity House Lane, Hull.

Notices of Release of Trustees.

FORSTER, MARY ANN, tobacconist, 2, Narrowgate Street, Alnwick, Northumberland. Trustee, T. Gourlay, 30, Mosley Street, Newcastle-on-Tyne. Date of order, January 7th, 1907.

SUMMERS, JOSEPH, tobacconist, &c., 23, Upper High Street, Rhymney, Monmouth. Trustee, W. L. Daniel, 135, High Street, Merthyr Tydfil. Date of order, Jan. 23rd, 1907.

WALL, WILLIAM, lately tobacconist, 61, Lower Church Lane, lately 6, Horsley Heath, Tipton. Trustee, E. P. Jobson, 199, Wolverhampton Street, Dudley. Date of order, January 21st, 1907.

Important Notice.

The "Cigarette World"

is now published at

32, BROADWAY,

WIMBLEDON, S.W.,

To which address all communications should be sent.

THE CIGARETTE WORLD AND TOBACCO NEWS, MARCH, 1907.

In accordance with the provisions of the Companies Act, 1900, I certify that all my requirements as Auditor have been complied with, and I report to the Shareholders that I have audited the books of the Company, and in my opinion the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs on October 31st, 1906, as shown by the books of the Company.

5, London Wall Buildings,
Finsbury Circus, London, E.C.
January 22nd, 1907.

WILLIAM FLENDER, Auditor
(DeLoitte, Flender, Griffiths & Co.),
Chartered Accountant.

	Cr.	£	s.	d.
By Land, Buildings, Plant, and Machinery, after deducting Depreciation	3,000,392	9	11	
Goodwill and Patent Rights (less £114,000 transferred from Capital Reserve)	9,447,004	16	11	
Investments in Associated Companies	3,226,436	8	7	
Stock-in-Trade	3,057,792	7	11	
Debtors (less reserve for Discounts and Bad and Doubtful Debts)	1,278,008	2	4	
Payments on Account of Loan in transit, unexpired Insurances, &c.	79,552	9	6	
Bills Receivable	2,274	14	10	
Investments in Government, County Council, and Corporation Stocks and Debentures, Railway Debenture and Preference Stocks	900,102	17	11	
Loans on Securities for short periods	264,837	11	0	
Cash at Bankers and in Hand	547,709	0	5	
	£20,704,107	19	4	

WINTERSTOCK, Chairman.
Geo. A. Wills, Deputy Chairman.
H. W. GUNN, Secretary.
F. H. THOMP, A.C.A., Chief Accountant.

PROFIT AND LOSS ACCOUNT, FOR THE YEAR ENDED 31ST OCTOBER, 1906.

	Dr.	£	s.	d.
To Directors' and Trustees' Fees and Management Remuneration	76,795	14	6	
Interest paid and accrued on Debenture Stock	87,762	19	4	
Reserve for Income Tax	22,500	9	0	
	187,058	13	10	
Provision for Pensions	100,000	0	0	
Transfer to General Reserve Account	250,000	0	0	
Balance carried to Balance Sheet	1,250,873	3	2	
	£1,787,931	17	0	

Cr.

By Not Trading Profit and Interest and Dividends on Investments (including Dividends from Companies operating outside the United Kingdom), Loans and Bank Deposits, after providing for depreciation, Working Expenses, Head Office, and Registration Charges	1,787,340	3	0
Transfer and other Fees	591	14	0
	£1,787,931	17	0

APPROPRIATION ACCOUNT.

	Dr.	£	s.	d.	
To Dividends upon 5 1/2 per cent. Cumulative Preference Shares—					
Interim Dividend to April 30th, 1906, paid					
August 1st, 1906	136,379	7	0		
Half-year's Dividend to October 31st, 1906, payable February 1st, 1907	136,379	7	0		
			272,758	14	0
Dividends upon Ordinary Shares—					
On 6 per cent. Non-Cumulative Preferred Ordinary Shares—					
Interim Dividend to April 30th, 1906, paid September 1st, 1906	157,814	1	5		
Half-year's Dividend to October 31st, 1906, payable March 1st, 1907	157,814	1	5		
On Deferred Ordinary Shares—					
Proposed Dividend of 10 per cent. for the year (free of Income Tax)	526,446	5	10		
			842,074	8	8
Bonus to Customers for the half-year to April 30th, 1906, payable January 12th, 1907			67,550	5	7
Balance to be carried to next Account (including Reserve for Bonus to Customers, half-year ended October 31st, 1906)			179,680	17	8
			£1,356,064	5	11

Cr.

By Balance from last Account	167,488	11	7
Less Bonuses to Customers paid thereout	62,297	8	10
	105,191	2	9
Balance from Profit and Loss Account for the year	1,250,873	3	2
	£1,356,064	5	11

The Chairman, in moving the adoption of the report and accounts, said he thought the report which the directors submitted that day would be deemed to be both satisfactory and encouraging. It showed a steady growth in the earnings of the company. They began with 4 per cent., and went on to 6, and then to 8 per cent., and now this year they were able to report further steady growth, and to divide on the deferred shares 10 per cent., free of income tax. He presumed it was their experience, as it was his own, that these increases of dividend were always welcome to shareholders, but he always looked, when increases of dividend were declared, to see whether there had been any adequate recognition of the fact in the way of reserves. He did not think that any dividend should be declared for the immediate advantage of present shareholders at the cost of unduly neglecting the reserve funds. (Hear, hear.) Now, he thought that all gentlemen in that room would bear him out when he said his policy, as chairman of

that company, had always been a conservative one. They had put by from time to time large sums to reserve, and this year they had been able to put not only £100,000 to the Pension Fund—which he was sure would be welcome to all connected with the service of the company—(hear, hear)—but also £250,000 to the general reserves, making £1,000,000. (Applause.) Ever since this company was started it had been a feature, which he had always cherished with great regard, that the customers of the company should share in their profits, and this year he was informed by the chief accountant that the bonus to be distributed to the customers will exceed somewhat the sum of £126,000. The directors very earnestly desired that if the dividend of the shareholders increased there should be some increase also in the advantages to the customers, and he was hopeful—the accounts were not sufficiently advanced to enable him to say positively—but he was hopeful, and the directors desired, that if the dividends increased, the percentage of the bonus to the customers should also increase. (Hear, hear.) Now he came to another matter which was not so satisfactory. He supposed that many gentlemen in the room connected with the tobacco trade were aware that the price of raw material had risen substantially, and if this continued—for at present they only drew their supplies from the United States of America—it was quite possible there might be to some extent in the next few years a diminution in their profits. He knew that at the present time some manufacturers in a large way of business were selling below the Imperial Tobacco Company's prices, and he knew also, as a practical manufacturer, that they could not be earning money. (Hear, hear.) At all events, this showed that the policy of the Imperial Tobacco Company had not been ruin for other manufacturers—(hear, hear)—by cutting prices below a legitimate point. At present their supplies were limited to those from the United States of America, but he noticed with great satisfaction that efforts were made in various parts of the world to grow tobacco. He had seen samples from various countries, and they all showed more or less of promise in quality of leaf, but they showed lamentable ignorance in the way of putting up. They might have the finest tobacco in the world growing on an estate, but if it were not properly cured and sent to England or the United Kingdom in good condition it was of no use to the Imperial Tobacco Company, for it would not earn them a profit. (Hear, hear.) But they had been consulted by some of the East African companies who were land companies, and were making experiments in growing tobacco, and in one case they had been able to place at their disposal the services of a thoroughly competent expert from the United States of America, and under his supervision and advice he was very hopeful that tobacco, which he knew could be grown there, should also come to England eventually in good useful marketable condition. The British public on all points had a very short memory. He need not give them an illustration of that in matters of policy—political matters, financial matters, or in various other directions. But he did not think it was unwise that day, when they were doing well, to point out to the public, and especially to the tobacco trade, what might have happened if the Imperial Company had not been formed. They had heard a good deal during the past six months about trusts, combinations, and monopolies, and various organisations which had been held by some people—he did not say well-informed people—to be in restraint of trade. He contended that so far from being in restraint of trade, the Imperial Company had been the salvation of the tobacco trade in the United Kingdom. (Applause.) They knew that an attempt was made by financiers in America to capture the trade of the United Kingdom. They had almost unlimited funds, and they were prepared to spend from two to three millions in the attack; and had not that company been formed, if a union had not been arranged between prominent manufacturers on this side, he believed every leading manufacturer would either have been bought up at slaughter prices, or have been crushed. He believed their influence would have been wiped out,

SPECIAL ADVANTAGES IN GOOD SELLING LINES: CIGARS, CIGARETTES, OR TOBACCO.
APPLY TO J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.

and a real unmistakable trust, a monopoly, would have been created, which would have made every retailer in England the creature of its will. He thought the situation was saved by the formation of the Imperial Company, and he thought it would be conceded, even by those who loved them least, that having very large powers in their hands they had not exercised those powers to the detriment of other people. (Hear, hear.) That the situation was saved, and many independent houses were now doing an excellent and remunerative trade was, in his opinion, largely owing to the Imperial Tobacco Company. (Hear, hear.) Before he sat down there was one other thing he would like to say. This company had been largely supported by the loyalty of its principal officials, and the attachment and good services of its workpeople. (Hear, hear.) He wished to acknowledge that in the most free and ungrudging manner. If a concern could not be carried on with the sympathy and support of those who were engaged in doing its work, there was something wrong. (Hear, hear.) At present, he was glad to believe, the relations between the directors and all connected with the service of the company were of the most pleasant and agreeable description. (Applause.) He begged to move:—"That the report and accounts now submitted to the meeting be, and the same are hereby received and approved." (Applause.)

Mr. G. A. Wills (Deputy Chairman) seconded the motion, which was adopted.

The Chairman next moved that the payment of the dividend of 5½ per cent. upon the preference shares up to the 31st October, 1906, be approved and confirmed.

The Deputy Chairman seconded the motion, which was agreed to.

The Chairman moved that the payment of dividend at the rate of 6 per cent. per annum upon the preferred ordinary shares of the company for the half-year to the 30th April, 1906, be approved and confirmed.

The motion was seconded by the Deputy Chairman, and carried.

The Chairman moved that a dividend at the rate of 6 per cent. per annum upon the preferred ordinary shares of the company for the half-year to the 31st October, 1906, be declared and paid on the 1st March next.

This was seconded by the Deputy Chairman, and agreed to.

The Chairman next proposed that a dividend of 10 per cent. (free of income tax) upon the deferred ordinary shares of the company for the year to the 31st October, 1906, be declared and paid on the 1st March next.

The Deputy Chairman seconded the motion, which was carried.

On the proposition of Mr. Ernest Mardon, seconded by Mr. J. L. Perrin, Mr. E. Channing Wills was unanimously re-elected a director of the company.

Mr. H. H. Wills proposed the re-election of Messrs. H. W. Gunn, W. R. Harris, and W. C. Reed, the retiring directors, under Clause 100 of the Company's Articles of Association.

Mr. T. R. Davey seconded the proposition, which was carried.

Mr. Fenwick Richards moved the election of Mr. William Plender, of Messrs. Deloitte, Plender, Griffiths & Co., as auditor of the company for the current year, at a remuneration of £700, exclusive of out-of-pocket expenses.

Mr. E. H. Mayo Gunn seconded the motion, which was adopted.

The Chairman moved:—"That the fair value of the deferred ordinary shares until the ordinary general meeting in 1908 be fixed at 26s. per share, plus interest at the rate of 5 per cent. per annum from March 1st, 1907, or in the event of an interim dividend being paid, from the date of such payment."

Mr. Lawrence Hignett seconded the motion, which was adopted.

Mr. C. E. Lambert proposed:—"That the expenses from time to time incurred by each director for travelling

from his ordinary place of abode within the United Kingdom to attend meetings of the Board or of committees, and (except in the case of the Executive Committee) for maintenance during his necessary absence from home, shall be paid by the company in addition to the other remuneration payable to such director, and that the past payments of such expenses be confirmed."

Mr. J. Smith seconded the proposition, and it was agreed to.

Mr. W. N. Mitchell said he desired to propose a very cordial vote of thanks to the Chairman for his conduct in the chair. He was sure it had been a very pleasant duty for Lord Winterstoke to propose a dividend of 10 per cent., but it must be remembered that such a dividend could not be declared by any company without there being a good deal of work behind it, and certain it was that the general policy of the directors had contributed to that dividend. He did not know that any notice had been made publicly by the shareholders of the general policy of the company, but he might say that the Chairman's direction, along with his fellow directors, had very largely contributed to the satisfactory results shown in the report. All those who had been associated with Lord Winterstoke in the direction of the company knew that his very shrewd common sense, his quick judgment of things, and his tactful management of men and matters had been of very valuable service to the company, and they all hoped that the services which he had rendered in the past would be long continued. (Hear, hear.) He would venture to ask the Chairman to add to the favours which he had given them another one by sitting for his portrait—(applause)—so that they might have his portrait in the board room of the company, and they would, of course, ask him to accept a replica of the same. (Applause.)

Mr. J. D. Player said it gave him the greatest possible pleasure to second the resolution moved by Mr. Mitchell. Having had the pleasure of serving with the Chairman since the formation of the company, and having been closely associated with him since that time, he knew a little more of the work that Lord Winterstoke had done and how much his influence had been used for the good of the company during the last four or five years. (Applause.) They owed a great deal to Lord Winterstoke for his able guidance and for the great amount of work he had put in, and he thought the suggestion that his portrait should be painted and placed in the board room a very happy one.

The resolution was carried with acclamation.

The Chairman, in reply, said he had been very much taken by surprise by the motion made by his friend Mr. Mitchell, seconded by Mr. Player. He felt that in serving them as Chairman he was serving also himself, and he was grateful for the recognition they had accorded him for the work he had done on behalf of the company. With regard to the further recognition which Mr. Mitchell had proposed, he had already consented to sit for his portrait at the invitation of the Lord Mayor and Corporation of Bristol, and that portrait would be painted by his friend, Mr. Hugh Riviere, who, he thought, was quite capable of transferring to canvas any of his features worthy of recognition, and he had no doubt it would be possible to arrange with him that they should have a similar picture, which they would do him the honour of hanging in their board room. (Applause.)

A VARIED ASSORTMENT.—A Doncaster tobacconist has during the last two months received in his penny-in-the-slot machine a varied assortment of things. In addition to the ordinary coppers, he has found 45 washers, 25 metal discs, 4 cardboard discs, 14 brass checks, 5 sucking-bottle bone washers, 2 jubilee medals, 19 Napoleonic centimes, 6 Uruguay coins, 10 Georgian pennies, a Trafalgar medal, a St. Andrew's cross, an American cent, an Italian coin, a Spanish coin, a Portuguese coin, and 10 other coins not known.

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G. Kuschl
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B. Morris
B. Muratt
J. Oppent
Godfrey P
I. de Sola
Pritchard
H. Sarony
Mrs. Hele
I. W. Sch
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J. L. van
Louis B.
Baron Cie

IF YOU MAKE YOUR OWN CIGARETTES SEND FOR SAMPLES AND PRICES OF OUR SPECIALLY PREPARED TOBACCOS. J. MILLHOFF & CO., LTD., 27, COMMERCIAL ST., LONDON.

Tobacco Trade Benevolent Association Festival Dinner.

Held at Trocadero Restaurant, January 31st, 1907.

W. Klingenstein, Esq., President of the Association, in the Chair.

LIST OF DONATIONS.

	£	s.	d.		£	s.	d.
The Imperial Tobacco Company (of Great Britain and Ireland), Ltd., Bristol ...	500	0	0	Robarts, Lubbock & Co. ...	5	0	0
W. Klingenstein, Esq. ...	105	0	0	Frank N. Adkin, Esq. ...	4	4	0
C. E. Lambert, Esq. ...	100	0	0	J. Gibb Adkin, Esq. ...	4	4	0
Rt. Hon. Lord Winterstoke ...	100	0	0	J. M. Bush, Esq. ...	3	3	0
Cohen, Weenen & Co. ...	52	10	0	C. R. Butler, Esq. ...	3	3	0
Fredk. Faulkner, Esq. ...	52	10	0	A. Chalmers & Co. ...	3	3	0
Gilhat E. Hatfield, Esq. ...	50	0	0	Cosman H. Cohen, Esq. ...	3	3	0
Walter Butler, Esq. ...	26	5	0	Cropper & Co. Ltd. ...	3	3	0
Bernhard Baron, Esq. ...	25	0	0	C. R. Higgins & Co. ...	3	3	0
H. H. Wills, Esq. ...	25	0	0	Charles Kahn, Esq. ...	3	3	0
Ardath Tobacco Co. ...	21	0	0	E. J. Lambert, Esq. ...	3	3	0
John E. Gilliat & Co. ...	21	0	0	R. Lockyer, Esq. ...	3	3	0
Teofani & Co. ...	11	10	0	A. Maffuniades, Esq. ...	3	3	0
J. C. Biggs, Esq. ...	10	10	0	J. Millhoff & Co. Ltd. ...	3	3	0
G. J. Freeman, Esq. ...	10	10	0	Adolph Elkin & Co. ...	2	12	6
London and Westminster Bank, Ltd., Lothbury	10	10	0	Hy. Botterill & Sons ...	2	2	0
J. C. Muller & Co. ...	10	10	0	C. P. Branson, Esq. ...	2	2	0
Julius Siemssen & Co. ...	10	10	0	A. W. Bush, Esq. ...	2	2	0
C. J. Smith & Hudson ...	10	10	0	E. S. Caton, Esq. ...	2	2	0
Carreras, Ltd. ...	10	0	0	W. Downing, Esq. ...	2	2	0
Carreras and Marcianus Cigarette Co. Ltd. ...	10	0	0	A. Everitt, Esq. ...	2	2	0
A. J. Jones, Esq. ...	10	0	0	Mrs. Fredk. Faulkner ...	2	2	0
J. D. Pappaelia & Co. ...	10	0	0	W. E. Faulkner, Esq. ...	2	2	0
Joseph Hood, Esq. ...	6	5	0	T. P. & R. Goodbody, Dublin ...	2	2	0
Braunstein & Co., Paris ...	5	17	3	Thomas Hamilton & Co. ...	2	2	0
Robert Adkin, Esq. ...	5	5	0	Jarrett Bros. ...	2	2	0
Walter Allen, Esq., Manchester ...	5	5	0	W. King, Esq., Wimbledon ...	2	2	0
S. Behr, Esq. ...	5	5	0	A. Klingenstein, Esq. ...	2	2	0
C. C. Berry, Esq. ...	5	5	0	Morris & Elkan ...	2	2	0
Bewlay & Co. Ltd. ...	5	5	0	H. J. Nathan, Esq. ...	2	2	0
Louis Blumfeld, Esq. ...	5	5	0	J. Putney & Son ...	2	2	0
Sraden & Stark ...	5	5	0	Vivian de Sola Pinto, Esq. ...	2	2	0
P. Carlsbach & Co. ...	5	5	0	L. Schneiders, Esq. ...	2	2	0
Carter, Hodges & Co. ...	5	5	0	G. Sinauer, Esq. ...	2	2	0
Clagett, Brachi & Co. ...	5	5	0	C. Vogelsberger, Esq. ...	2	2	0
Henry Coburn, Esq. ...	5	5	0	W. R. Daniel, Esq. ...	1	11	6
Baron Elkan, Esq. ...	5	5	0	G. Emblin, Esq. ...	1	11	6
A. R. Faulkner, Esq. ...	5	5	0	W. Goorvitch, Esq. ...	1	11	6
Adolph Frankau & Co. Ltd. ...	5	5	0	H. Gross, Esq. ...	1	11	6
French Cigarette Paper Co. Ltd. ...	5	5	0	W. Osborne, Esq. ...	1	11	6
R. & J. Hill, Ltd. ...	5	5	0	W. P. Solomon, Esq. ...	1	11	6
G. Kuschke & Co. ...	5	5	0	Abdulla & Co. Ltd. ...	1	1	0
C. Leoni & Co. ...	5	5	0	R. Ansell, Esq. ...	1	1	0
London and India Docks Company ...	5	5	0	W. Barber & Co. ...	1	1	0
London City and Midland Bank, Ltd., per	5	5	0	O. H. Beatty, Esq. ...	1	1	0
A. Jaques, Aldgate Branch ...	5	5	0	M. Beedle, Esq. ...	1	1	0
B. Morris & Sons, Ltd. ...	5	5	0	I. Dore Behr, Esq. ...	1	1	0
B. Muratti, Sons & Co. Ltd., Manchester ...	5	5	0	H. Benedictus & Sons ...	1	1	0
J. Oppenheimer & Co. ...	5	5	0	A. Bessie, Esq. ...	1	1	0
Godfrey Phillips & Sons ...	5	5	0	C. Boulton Biggs, Esq. ...	1	1	0
I. de Sola Pinto, Esq. ...	5	5	0	J. Christoforidi & Co. ...	1	1	0
Pritchard & Burton ...	5	5	0	C. L. Constantinides, Esq. ...	1	1	0
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A FALLING OFF OF MORE THAN TWO AND A HALF MILLIONS IN SHIPMENTS DURING THE MONTH OF JANUARY.

In spite of the fact that practically all of the independent cigar manufacturers in Havana are more than ordinarily busy at the present time, with several of the Independent factories actually making and shipping many more cigars than they have ever done before at this season of the year, there is, for reasons which the trade readily understands, a tremendous shrinkage in the total shipments.

The following figures, taken from the official returns of the Cuban Custom House, show the number of cigars shipped from the port of Havana to all parts of the world during the second half of January, and show an actual falling off in shipments for the month of January, 1907, as compared with January, 1906, of more than two and a half million cigars.

	Cigars.
United States	6,336,004
England	2,415,685
Canada	1,250,588
France	1,202,575
Germany	608,025
Spain	168,400
Argentine Republic	166,580
Brazil	130,000
Chile	119,000
British Antilles	80,225
Australia	74,300
Various African Countries	53,000
Belgium	41,000
Canary Islands	40,000
British Africa	23,000
Portugal	21,400
French Africa	15,000
Auckland, New Zealand	12,000
Peru	11,500
Bolivia	10,000
Gibraltar	10,000
Venezuela	10,000
Uruguay	6,000
Asiatic Turkey	2,000
Denmark	1,700
Mexico	1,500
Austria	1,000

Total	12,812,682
Previously from January 1st, 1907	7,012,717
Total from Jan. 1st to Jan. 31st, 1907	19,825,399
For same period last year	22,398,024
Decrease in 1907	2,572,625

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