

on the the of every Month.

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Cigarette

The Retailer's Journal:

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



WILLS'S

GOLD FLAKE

Tobacco

Cigarettes

MILD (the original) with Yellow and Red Label.

In ½-oz., 1-oz., and 2-oz. Square Foil Packets; ½-lb. and 1-lb. Decorated Tins; and 2-oz., ¼-lb., ½-lb., and 1-lb. Patent Tins.

MEDIUM (fuller flavour) with Blue and White Label.
In 1-02 and 2-02. Square Foil Packets; and 1-lb. Patent Tins.

IN PACKETS AND PATENT AIR-TIGHT TINS

W. D. & H. O. WILLS, Branch of the IMPERIAL TOBACCO CO. Bristol & London.

Cohen, Weenen & Co.'s



CHOICEST CAIRO

Write for Price List to Sole Importers :-

BARTLETT & BICKLEY,
17, BROOK ST., BOND ST., LONDON, W.

AMERCIAL & RICHMOND BOUQUET," 12 CLOARETTES 34. PRICES ON application &

Sr London

BIGGS'S



"The Brand I like best is the 'Commodors,' and think they can't be besten."



Proprietors-LONDON.

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Branch of the Imperial Tobacco Co. (of Great Britain & Ireland) Ltd.





UNSOLICITED TESTIMONIAL.

"I always smoke your 'Commodore' Cigarettes and think them perfection."

### ASTHORE CIGARETTES

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

THE NEW BRAND OF

INDIAN CIGARS

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

SOLE AGENTS

### JARRETT BROTHERS

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

THE

### TOBACCONISTS' SUPPLY SYNDICATE.

PRICES
AND
BONUS.

NEW

PRICES
AND
BONUS.

### PRICE LIST

NOW

READY.

SEND FOR COPY AT ONCE TO HEAD OFFICE,

55, FARRINGDON STREET, E.C.

Warehouse:

Factory:

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

21, FARRINGDON ST., E.C.

Telephone 1235 Holborn.

Telegrams:-"Crackers," London.

# GAINSBOROUGH CIGARETTES.

Cohen, Weenen & Co.,

LONDON.





### The Cigarette World

AND TOBACCO NEWS.

MARCH 15th, 1903.

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

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

#### THE IMPERIAL REPORT.



ST month we published the report and balance sheet of the Imperial Tobacco Company, but were obliged to defer comments. Since then the meeting (fully reported elsewhere) has been held at

Bristol, and we are thus able now to deal with both subjects. When the prospectus was issued we ventured, despite unfavourable criticisms in some of the newspapers, to express our confidence that the first year's trading would show considerably more profit than the certified profits of the vendors for the previous year, and we urged our readers to hold their shares as a safe and steady investment. It is gratifying to find that our prognostications have turned out to be accurate, inasmuch as the profits for the first year are £1,105,000,

### ESTABLISHED 150 YEARS.

### TADDY & CO.,

Tobacco, Cigarette, and

Snuff Manufacturers,

and Cigar Importers.

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

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

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

The question made such pr what will th removed? it is, we thin goes well, bu appear prob necessitated we do not l specialities will show a number of firms in the has been a back. We of the good Company put before own opinio profits ear there has the compa Imperial v that the 1 10 per cer which wa tobacco w a portion having a that not anything

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as against £1,063,000, the certified profits in the prospectus. The directors, in pursuance of the wise policy which their Chairman foreshadowed at the statutory meeting, wrote off stamp duties, created reserve funds, and carried forward amounts aggregating £339,000. In order to do this only 6 per cent, was paid on the ordinary preferred shares, and no dividend at all on the ordinary deferred shares. The position of the company is now very strong, and the large sums placed to reserve make the position of the public who subscribed for the cumulative preference shares much more satisfactory. The question at once suggests itself, if the company made such profits despite the fierce competition of Ogden's, what will they make this year now that competition is removed? The answer is not quite so easy as it looks; it is, we think, certain that the profit will be larger, if all goes well, but not so much larger as would at first sight appear probable, because the purchase of Ogden's has necessitated a considerable addition to the capital, and we do not believe that under normal circumstances the specialities manufactured by that branch of the Imperial will show a large profit on the amount paid for the concern. It must be remembered that during the war a number of smokers took to various articles made by the firms in the Imperial and outside British manufacturers, and gave up Ogden's specialities, and now that Ogden's has been absorbed it is unlikely their custom will come back. We are inclined to think that eventually some of the goods so much advertised by the American Tobacco Company will be quietly displaced and different brands put before the public. But this, of course, is merely our own opinion. No reference is made in the report to the profits earned by Salmon & Gluckstein, as, of course, there has not yet been time to see the year's working, the company having been absorbed some time after the Imperial was formed, but there is every reason to suppose that the profits will be more than sufficient to pay the 10 per cent. guarantee, and now that the large factory, which was constructed at very great expense before the tobacco war, is being turned to advantage by utilising a portion of it to turn out "Uneeda" cigars, which are having a gigantic sale, it is not unreasonable to believe that not only is it unlikely that the Imperial will have anything to pay under their guarantee, but that they will probably receive a large sum out of extra profits.

The most gratifying feature of the meeting, however, was the explicit assurance of the Chairman that the company had no intention of opening any more shops; they believed in the policy of "live and let live," and would do their utmost for their customers. This assurance cannot fail to give great satisfaction to the trade, especially as it follows upon the prompt decision of the company (to which we alluded last month) to stop the sale to the public of tobacco in pounds and half-pounds at wholesale prices. A daily paper, evidently in complete ignorance of the facts, has since referred to this as if it were an unjust raising of prices, whereas it is a simple act of justice to the trade. Unfortunately, however, the

question of profits still remains unsettled, and if there is, as we incline to believe, a disposition on both sides to come to an agreement, there need be no further delay. The retailers may not, perhaps, get all they want, or all to which they are really entitled to, but, nevertheless, they may secure very valuable concessions, and it would be well, in our view, for them to take any reasonable proposal rather than continue the present state of war, which is seriously injurious to their interests. We feel sure that those at the head of affairs are as good at conciliation when necessary as they have already shown themselves to be at fighting, and will secure "peace with honour," which will mean pieces with honour, if we may be pardoned the joke.

Since writing the above, we gather from various sources that a strong campaign is about to be opened against the Imperial in the provinces. We have never hesitated to express our sympathy with the demand of the retailer for increased profits, because we know that in recent years the evil practice of "cutting" has ruined very many hard-working and deserving men, and has left many more with a mere pittance in return for their labours Nevertheless, we cannot help thinking that a conciliatory policy at the present juncture might bring about a satisfactory settlement, and it is high time that war should cease, and that the trade should be allowed to settle down to normal conditions. We hope that, at least, an attempt will be made in this direction in the interests of all concerned.

Some time ago we stated that there was a probability of the question of Ogden's bonus coming before a Court of Law. The following extract from the Western Mail shows that action has been taken, and we shall, of course, make no further comment: -A civil action of considerable magnitude is one of the legacies of the tobacco war. It will be remembered that Ogden's (Limited) offered a bonus of £200,000 a year for four years to those retailers who declined to sign the agreement issued by the Imperial Tobacco Company. The bonus was to be divided at the rate of £50,000 every quarter. In the first quarter the bonus amounted to 17 per cent. on the total purchases of each tradesman. One of the first results of the division of these payments was a large influx of retailers into the ranks of the Ogdenites, and the bonus in the second quarter was, consequently, reduced to II per cent, on the retailers' purchases. By this time Ogden's (Limited) had been acquired by the Imperial Company. When the second quarter's bonus was issued the customers were asked to send a receipt for "the second and final bonus." Nearly all the tradesmen did so; two Cardiff tobacconists-Mr. E. Nelson and Mr. J. A. Telford-absolutely declined. They held that Ogden's (Limited) were under agreement to continue the bonus for four years at the full rate of £200,000 a year. So far as Messrs. Nelson and Telford know, they are the only two tobacconists who declined to accept

### BRANKSTON'S

### BRITISH BRANDS



SHOW GOOD PROFIT TO RETAILERS.

### First Flight Mixture.

In 2-oz., 4-oz. & 8-oz. Tins.

PRICE, 6d. PER OZ.

### Sweet as the Rose.

In 1-oz. & 2-oz. Packets, 4-oz. Tins.

PRICE, 4d. PER OZ.

### Red Virginia.

In 1-oz. & 2-oz. Packets, 4-oz. Tins.

PRICE, 44d. PER OZ.

### **Colf Club Mixture.**

In I-oz. Packets, 2-oz. & 4-oz. Tins.

PRICE, 41d. PER OZ.

SOLE MANUFACTURERS:

### THOS. BRANKSTON & CO. Ltd.,

MIDDLESEX STREET, LONDON, E.

the second as structed their from Ogden's is under contra as the individu tomers increase same ratio as original agreen bonus as the from taking pa and Telford at courts. They Botsford, and Rufus Isaacs contend that they have no Company (Lin without liabil heard at the time was too now be tried

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the second as the final bonus, and they have now instructed their solicitors to enter a claim for £700,000 from Ogden's (Limited). They contend that the company is under contract to pay the full amount, and that just as the individual share diminished when Ogden's customers increased in number so it must increase in the same ratio as the number that remains faithful to the original agreement. All those who accepted the second bonus as the "final bonus" are, of course, precluded from taking part in the present claim, but Messrs. Nelson and Telford are determined to carry the matter to the courts. They are represented by Messrs. Harry Cousins, Botsford, and Pheenix, and have been advised by Mr. Rufus Isaacs and Mr. Hugh Fraser. Ogden's (Limited) contend that as they are no longer a trading concern they have now no customers; the Imperial Tobacco Company (Limited) state that they took over Ogden's without liabilities. An effort was made to get the case heard at the forthcoming Glamorgan Assizes, but the time was too short, and it is likely that the matter will now be tried in London.

REQUIRED, a FIRST-CLASS TRAVELLER for the Midlands, South of England, Scotland, and Ireland, with a large British cigar connection. Liberal salary and commission. Write, stating full particulars of experience, age, and giving name of present employer, which will be treated in strictest confidence, to Box 459, care of Davis & Ornstein, Advertisement Agents, 28, St. Swithin's Lane, London, E.C.

### The Association of Tobacco Manufacturers.

.....

The following circular has been issued to tobacco manufacturers :-

Temporary Offices-1, Hanover Square, Newcastle-upon-Tyne,

February 2nd, 1903.

GENTLEMEN,

It having seemed that the present time was one when, never to such a degree previously had it been advisable that, all the manufacturers of tobacco who were not included in the Imperial Company should be associated together for the purpose of watching over and advancing their interests, a private meeting of those whose names are appended was held on Thursday, January 20th, at the Holborn Viaduct Hotel, London, and the following resolutions were put and carried unanimously :-

- 1.—That an Association, to be called "The Association of Tobacco Manufacturers," be formed for the purpose of watching over the interests of the trade.
- 2.—That Mr. W. B. Rippon be elected the chairman, and that he be authorised to appoint a paid secretary
- 3.—That a circular be forwarded to all tobacco manufacturers in the United Kingdom asking them to join the Association.

4. That a memorial be at once prepared and sent to all manufacturers of tobacco for signature, asking the Chancellor of the Exchequer to grant a reduction of duty on unmanufactured tobacco, and an increase of 2 per cent. in limit of moisture.

The initiatory expenses were subscribed for by those esent. Terms of subscription have yet to be decided on.

Seeing that your assent to become a member of this Association can only tend to the advancement of your interest, it is hoped that an affirmative reply will be the result of this application.

Attached is a form which you are requested to fill in and return, and it will be esteemed a favour if you have any suggestions to make that you will let them accompany this form when returned.

Yours truly. W. B. RIPPON, Chairman.

Present at meeting:—H. Archer & Co., London; J. and F. Bell, Glasgow; Cohen, Weenan & Co., London; H. Christie & Son, Edinburgh; C. Fryer & Son, London; J. R. Freeman & Co., London; T. P. & R. Goodbody, Dublin; R. & J. Hill, Ltd., London; Harvey & Davy, Newcastle-on-Tyne; R. Lloyd & Son, London; Lusby and Co. Ltd., London; B. Morris & Sons, Ltd., London; McGregor & Sons, Leicester; J. A. Pattricouex, Manchester; Pritchard & Burton, London; Redford & Co., London; Robinson & Sons, Stockport; Taddy & Co., London; Willis & Roberts, Manchester; Wood Bros., Leeds

The following is a list of firms who have assented to The following is a list of firms who have assented to become members:—H. Archer & Co., London; Alberge and Bromet, London; Aviss Bros., Coventry; Anstie Bros., Devizes; Axe & Noton, Sheffield; J. & F. Bell, Ltd., Glasgow; T. Branskton & Co. Ltd., London; Cohen, Weenan & Co., London; Jas. Cuthbert, Montrose; Cavender & Co., Portsea; Carroll & Co., Dundalk; Cope Bros. & Co. Ltd., Liverpool; Dobie & Son, Paisley; Fryer & Son, Ltd., London; C. D. Fothergill, St. Helens; R. Forgan, Newcastle: Gore & Sons, London; T. P. & R. R. Fogan, Newcastle; Gore & Sons, London; T. P. & R. Goodbody, Dublin; Harvey & Davy, Newcastle; R. & J. Hill, Ltd., London; W. Hargreaves (executors of), Manchester; Illingworth & Co., Kendal; B. Kreigsfeld and Co., Manchester; E. J. Lusby, London; Lendrum Bros., Dublin; Leon & Co., London; R. Lloyd & Sons, London; B. Muratti & Co., Manchester; Millhoff & Co., London; B. Muratti & Co., Manchester; Millhoft & Co., London; Murray, Sons & Co., Belfast; McGregor & Sons, Leicester; E. J. Newbigin, Sunderland; Pritchard & Burton, London; Peacock & Co., London; E. Robinson & Sons, Ltd., Stockport; S. E. Southgate, Woolwich; Stevens and Co., Salisbury; Telfer & Son, Newcastle; Willis and Palactte. Members of Sons, Salisbury; Telfer & Son, Newcastle; Willis and Members. and Co., Salisbury; Telfer & Son, Newcastle; Willis and Roberts, Manchester; Wilkinson & Son, Skipton; Wood Bros., Leeds; James Walsh, Bradford; Walsh & Son, Dungarvan; Young & Son, Bolton; Bingham & Son, Reading; J. A. Pattrieouex, Manchester; W. & M. Taylor, Dublin; T. Smith, Burnley; G. Fothergill, Newport (Mon.); R. P. Gloag & Co., London; Huddon and Co., Bristol; W. H. & J. Woods, Ltd., Preston; O'Neil & Co., Bagnalstown; Major Drapkin & Co., London; Charlesworth & Austin, London; I. L. Van Gelder; Christie & Son, Edinburgh.

The first general meeting of the Association of Tobacco and Cigar Manufacturers was held at the London Chamber

of Commerce on February 27th.

Sir John A. Willox, M.P. (Messrs. Cope Bros. & Co. Ltd.), was elected president, Mr. H. D. Peters (Messrs. R. & J. Hill, Ltd.), vice-president, and Mr. W. B. Rippon (Messrs. Harvey & Davy), chairman. Other officers were also elected, and a working committee of fifteen gentlemen appointed. The rules of the Association were discussed at length and settled. discussed at length and settled.

It was decided to send a deputation to the Chancellor of the Exchequer in connection with the amount of moisture

### P. J. CARROLL & CO., DUNDALK.

PURCHASERS OF THE FIRST CROP OF TOBACCO RAISED IN CO. DUBLIN.

SPECIALITIES:

"PREMIER" Brown Coil.

"MICK McQUAID" Plug.

Roll Coil "PRIDE OF THE WEST." RICH FLAKE, &c., &c.

"BOG OAK" Plug.

"TRAVELLERS' JOY" Mixture.

N.B. To Protect the Public, CARROLL'S "PREMIER" COIL is stamped so that the Purchaser will see the ne in every part. Be sure to ask for Stamped Coil.

LARGEST MANUFACTURERS OF BROWN ROLL AND COIL IN IRELAND.

### New Line.



LLOYDS'

### 'Golden Melon' Mixture

An entirely new blend of rich full-flavoured tobarcos, 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.

NEW PRICE LIST FOR 1903 FREE ON APPLICATION.

### ADOLPH ELKIN & CO.,

Wholesale Tobacconists,

140 & 140a, Houndsditch, LONDON, E.C.

Specialities :

"La Nikle," id. Rothschild Cigar.
"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," Dark Flaked Virginia.

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

All Manufacturers' Proprietary Articles at absolutely the Lowest Prices. Telephone No. 6098 Avenue.

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### Our Smoking Mixture.

WHERE MEERSCHAUM COMES FROM .- The British Vice-Consul at Constantinople says the chief mines of meerschaum are situated in the neighbourhood of Eskichehir, in the north of Asia Minor, and consist of small pits sunk from 50 to 100 feet, with horizontal galleries. At the village of Sepetdji there are some 20,000 of these pits in an area of six miles, but only 150 of them are worked, the rest being exhausted. A few miles distant, at Sari-Sou, there are 2,000 pits in work, and the total number of miners engaged is not less than The system is to sink a shaft until red clayey earth is struck, and in this the meerschaum is found, not in large blocks, as is generally supposed, but disseminated in irregular lumps, for the most part of no great size. These are scraped, cleaned, and sorted, being eventually packed in cases, according to the quality, of which four grades are recognised. About 1,000 persons are engaged in this work, and the output goes to the Vienna market. The mining goes on night and day, the shafts being lit by petroleum lamps; and so riddled is the ground with the borings that it is said that the miners often meet underground. The Eskichehir meerschaum, which is composed of 70 per cent. of carbonate of magnesia, is of very superior quality, and is said to have been worked for 2,000 years. To what use it was put at so remote a date, before Raleigh had made himself immortal, we are left to guess.

A CHEROKEE LEGEND.—N. A. Patterson, of Vineland, Tcnn., contributes the following piece of folklore to the Tobacco Leaf :- When a boy, and whilst the Cherokees were yet our close-border neighbours, I heard one of their legends as to the origin of corn, beans, and tobacco. It was this: A long and severe drouth had occurred. Most of the streams of water were dried up and the grass parched, so as to drive the game far away and many of the Indians had died of hunger. The old chief decided to go where his braves had often looked, unsuccessfully, for game, and finding a fat deer shot it down and hastily took out the heart and, whilst broiling it to appease his sharp hunger, was touched on the shoulder, and turning saw an angel standing at his back. The angel asked for the tempting food. He gave it, and the angel sat down on the ground, eating with evident relish. It then said to the chief: "Return to this place next year, at the time of harvest, and you will find your reward." The chief returned at the time stated, found where the angel sat a stalk of corn; at its right hand a vine of beans, and at its left hand a stalk of tobacco. Thus originated the three things the Indian best loved—corn and beans that constitute his most prized dish, "con-ne-ha-na," or succotash, and tobacco for his pipe.

AFTER-SIX SMOKERS. A MOVEMENT WHICH WILL END IN "SMOKE."—The new Licensing Act has set a good many men asking whether they would find it harder to give up smoking than drinking; or, for that matter, harder to be a moderate smoker than a moderate drinker. It is almost unanimously agreed that the love of the pipe is stronger than the love of the glass. Restriction to one pipe a day, or one cigar or olgarette, would be an affliction to thousands who never take more than one glass, while ten men could probably be found ready to dine without drinking for one who would be willing to forego an after-dinner smoke. There are more teetotallers who smoke than drinkers who do not. These sentiments are gleaned mainly from the letter of a City correspondent, who mentions that in

his office a club has been formed of smokers who have his office a club has been formed of smokers who have pledged themselves not to use tobacco in any form till after office hours. The club is called the "After-Six Smokers," that being the hour fixed for a general light up. Members may abstain till later if they like, but it has been observed so far that the striking of the hour is the signal for the striking of matches. No exception is made of Saturday or Sunday. It was all a doctor's doing. One fellow fell ill, and the physician's diagnosis of his ailment was "nicotine poisoning." Being ordered to give up smoking, the patient pleaded for a milder sentence, and the doctor substituted the condition that he must on no account smoke till after six at night. he must on no account smoke till after six at night, as smoking in the daytime shortened life. Returning to his work, he remarked upon the conflict he had with the craving, especially on the way to town in the morning. His office mates said they could easily leave off the pipe till after office hours, whereupon he challenged them to join him in the new habit. Thus arose the formation of the club, which, our correspondent adds, is going on merrily, there being no black list of backsliders yet. The affair has got to the ears of the head of the firm, and he has offered to present a box of first-rate cigars to the club if they hold out for a calendar month. But should there be one delinquent, the bargain will be declared off. Daily Express.

#### MY BRIARWOOD PIPE

I know of a victim of slander and wrong, Whose virtues are great but unheard of in song; Whose name, over earth, is an emblem of peace—Whose mission below with Time only shall cease. It has clung to me faithfully year after year; It has brought to me solace and comfort and cheer, Until it seems now for memorial ripe-Though only a plain little Briarwood Pipe. As the fumes of tobacco arise from thy bowl Contentment and peace bringing swift to my soul, I praise thee but weakly to call thee a type Of comfort and rest, little Briarwood Pipe! We honour promoters of thought that is best ;— We hail with delight all true sources of rest ;-We welcome whatever can bring to the old A placid contentment not purchased for gold. That influence gentle which calms a man's mind, Matures his discretion—helps make him more kind— We long to possess—and yet these are a type Of some of thy virtues, sweet Briarwood Pipe! How cheerful the glow that illumines thy bowl! Men have found much of good in that bright little

Ah! They are indeed of a singular type, Who seek to defame thee, sweet Briarwood Pipe! Men hurry too much in this short little life! They murder existence with struggle and strife! They reach out for wealth, and accumulate store, And fail to enjoy it in grasping for more! Now is it not better to live more at ease, To make others happy—to study to please— And leave no estate but a memory—ripe With kind words and deeds, and a Briarwood Pipe? What charities grand first took form in the roll Of pretty blue smoke that arose from thy bowl! Ah! Thou art indeed for memorial ripe, Little Briarwood Pipe! Little Briarwood Pipe!

-CHAS. F. HARDY, in the Topeka Capital.

# CLARKE'S\_CARLTON CARLTON TOBACCO

In Three Strengths, . . . Mild, Medium, and Full.

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

SOLE MANUFACTURERS

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### WM. CLARKE & SON,

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

LIVERPOOL AND LONDON.

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### Crade News and Notes.

MR. A. J. CRICK has taken over the business lately carried on by Mr. Walton at 49, High Street, Romford.

Mr. H. A. HALSON has purchased the cigar business carried on by Mr. F. Bruce, De Lunn Buildings, Winchester.

\*THE VICTORIA CIGAR STORES," Eastbourne, which formerly belonged to Mr. John W. Witton, now owns Messrs. Hepworth & Cooper as proprietors.

The Transvaal smoked, during 1902, 7,153,170 cigars and 32,600,550 cigarettes, and 1,300,000 lbs. of imported tobacco. Its snuff consumption amounted to 6,440 lbs.

MR. B. R. ARKELL, whose name has been so long associated with 127, Strand, W.C., has vacated those premises and has purchased the business of Mr. T. Emms, Chancery Lane, where he will trade in future.

MESSRS. ADOLPH ELKIN & CO., of 140, Hounds-ditch, E.C., have favoured us with a copy of their new price list. Retailers can have one free on application to the firm, and they will find many "lines" likely to prove profitable.

The prize coupons issued to the public by the American Tobacco Company (the Tobacco Trust) through its own retail shops have been extensively forged, and the Trust has consequently been led to distribute hundreds of pounds' worth of premiums which had not been earned by the recipients

JUVENILE SMOKING.

—Juvenile smoking was legislated against not long ago in Tasmania, and now we find that not only Bermuda and Prince Edward Island, but many of the United States of America

have followed suit. At present no Bill has ever been introduced into our Parliament with a similar object, but we should not be surprised by the appearance of a Sale of Tobacco to Children Bill.

MR. C. PHILIPSON has retired from the firm of Joseph Meyer, 106, Fenchurch Street, E.C., where for some years he has been a partner. Mr. Joseph Meyer, having acquired a principal partnership in the Hadges Nessini Cigarette Factory, Alexandria, will confine his energies to the output of this brand, and to this end he has transferred his Hayana trade and connections to Messrs. John Hunter Wiltshire & Co. Ltd., of St. Mary Axe, E.C.

GAS EXPLOSION AT A YORK TOBACCONISTS.
Shortly after seven o'clock on March 9th an explosion of gas occurred on the premises of Mr. G. Pearson, tobacconist, High Ousegate, York. The force was most felt in the kitchen, where the servant, named Revel, was in the act of lighting the fire. Fortunately, she sustained no serious injury, but the flag-stones were torn up, and the furniture scattered about. The back kitchen suffered similarly, the plate-glass window of the shop,

which is over the cellar kitchen, was smashed to atoms, and the skylight at the top of the house was completely blown out. The explosion is attributed to sewer gas, and this theory is to some extent borne out by the fact that the cover of a manhole, situate in High Ousegate, about 20 yards from the premises, was blown out and carried a distance of two or three yards.

### Festive.

MESSRS. BEWLAY & CO.'S CONCERT.—The Crown Room, Holborn Restaurant, was filled to overflowing on Monday, March 2nd, the occasion being the annual concert given by the staff of Messrs. Bewlay & Co. Ltd. Mr. Baron Elkan, managing director, occupied the chair, and a most enjoyable evening was spent, the programme being excellent in every respect. Amongst those who rendered good service during the evening, Messrs. Walter Graham's Marionettes, Ambrose Thorne

(by kind permission of Charles Morton, Esq., of the Palace Theatre), Harry Hall, Alexander Prince, Charles Coverdale, Albert Chantrell, Ernest Cherry, Sam Spira, and Percy Tarling all deserve special mention. The Chairman, in an excellent speech, gracefully complimented all concerned in the arrangements of the evening, and, in reply, Mr. Cohen proposed the health of the chairman, which was heartily endorsed by the audience with musical honours. The stewards were Messrs. W. G. Stephenson, Collis, C. Fry, Ventham, Dowden, and F. Blakesley.

Messrs. Albert Bessie and Percy Tarling, who acted as stage managers, deserve praise for their efforts. There was a good representative gathering of the tobacco trade present.

# TEOFANI & CO., 18, Bury Street, St. Mary Axe, E.C. Telegraphic Address: "Teopani, London." Telephone No. 2783 Avenue.

### Fires.

Shortly after five o'clock on March 7th a fire broke out from a cause unknown at a tobacconist's shop kept by H. C. Clark, 60, Great Peter Street, Westminster. The shop and contents were nearly burned out before the outbreak was extinguished. Four persons were sleeping in the house at the time of the fire, but all were safely rescued by means of a horsed escape.

### Foreign.

HAVANA TOBACCO AMALGAMATION.—A Rotterdam communication to the *Frankfurter Zeitung* states that, according to information received in that city from

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

THE Wholesale and Retail Trade can now be quite independent of the Tobacco Trust or other combinations, as they can push their own brands, which will be advertised largely. A special Box Factory has been started to make Unique Packages, Padded and Leather Boxes, exclusively for the . .





TRADE MARK

FREE TOBACCONIST FACTORY ARTICLES.

### LERNA" BRAND

MADE ONLY FOR . .

Free Tobacconist Factory, London.

All "Lerna" Goods are invoiced at Retail Prices. In case of any cutting of Prices supplies will be stopped. The following discounts are allowed off Invoice as follows:

20 per cent. off all "LERNA" PACKET TOBACCOS.

25 per cent. off all "LERNA" PACKET CIGARETTES.

30 per cent. off all "LERNA" WEIGHT CIGARETTES.

30 per cent. off all "LERNA" IMPORTED EGYPTIAN CIGARETTES.

40 per cent. off all "LERNA" CIGARS.

To the purely Wholesale Trade a further 5 per cent. discount is allowed for distribution expenses.

Millions of leaflets issued to the Public and for counter distribution. A novel Bonus Scheme which will greatly benefit the Trade, whether wholesale or retail, will be on a co-operative basis, and issued after the expiration of first six months to the Trade by circulars.

Send for NEW PRICE LIST and FULL PARTICULARS

TO THE

Sole Manufacturers of the Free Tobacconist Factory and "Lerna" Brands, . . .

LUSBY & CO. LTD.

22, MINORIES, LONDON, E.C.

Telegraphic Address: LUSBY, LONDON.

Telephone Avenue, 1599.

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TRADE NEWS AND NOTES-continued.

Havana, the Henry Clay & Bock Co. Ltd. and the Havana Commercial Co. have amalgamated their undertakings.

Mr. Gustav Bock, the president of the former company,
will act as general director of the combination, which whereas foreign importers have hitherto effected their purchases through commission agents, who received from 2 per cent. to 4 per cent. by way of commission, the newly-formed trust proposes to undertake the export

American Tobacco Company have purchased factories at Durham, in North Carolina, and Rochester, in New York State, and are obtaining State licenses to carry on these businesses, but it is explained that they will manufacture at these works for export only, and that this is in strict accord with the agreement between the British

and American companies, as the export field, aside from the British and American markets, is still open and competitive territory. When the compromise was arranged the Ogden Company was turned over to the Imperial Tobacco Company, with the exception of its export business, which, with that of the Imperial Company and the American Tobacco Company, were turned over to the new British-American Tobacco Company. The American Tobacco Company was assured of its business in the American field, including Cuba, Porto Rico, the Hawaiian Islands, and the Philippines, without competition from the British Company. The Imperial Company will not en-counter the competition of the American Company in the United Kingdom, but the British - American Company took the entire business of the Imperial Company and of the American Company in all foreign countries and in the colonies of Great Britain, including India, Canada, and

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controls 75 per cent. of the sorts of cigars which are suitable for export. The communication adds that trade on its own account. PURCHASE OF FACTORIES BY BRITISH-AMERICAN TORACCO COMPANY.—The British-

### Freemasonry.

LADIES' NIGHT AT THE "SIR WALTER RALEIGH."—The members of the Sir Walter Raleigh Lodge (2,432) held their annual "Ladies' Night" on Monday evening, February 18th, at the Inns of Court Hotel, when, under the genial presidency of the Worshipful Master (Mr. Oscar C. Moore) about 180 ladies and gentlemen sat (Mr. Oscar C. Moore) about 180 ladies and gentlemen sat down to a sumptuous banquet prepared in the hotel's best manner. The officers of the Lodge present supporting the Worshipful Master were Messrs. E. Grahnert, S.W., W. C. Lightfoot, J.W., G. Ransford, P.M., P.P.G. Swd.-B., Middlesex, Treasurer; W. H. Bullock, P.M., Secretary; J. L. Van Gelder, I.G., G. Emblin, P.M., D.C., E. Asser, H. Alberge, and G. H. Lawes, Stewards. These gentlemen in addition to the L.P.M. Mr. A. S. Benjamin. gentlemen, in addition to the L.P.M., Mr. A. S. Benjamin, and Messrs. J. H. Custance, P.M., P.P.G. Std. B., Berkshire, and Mr. A. H. Cornish (the two latter acting as

Treasurer and Secretary respectively to the Ball Committee), were responsible for the arrangements of the evening, and fully earned the compliments which were freely bestowed by all pre-The toasts and speeches at the banquet were commendably few and agreeably brief. After the usual loyal toasts had been honoured, the I.P.M., Mr. A. S. Benjamin, in a few well-chosen words, told how by his genial and cordial manner the Worshipful Master has endeared himself to every member of the Lodge, and how, as W M., he upheld the dignity of the position in a manner which the Lodge was proud of. Mr. Oscar C. Moore, the W.M., in responding, said the occasion was a memorable one on account of having created a record in the number present and the beautiful appearance of the ladies, and naturally followed this latter remark by proposing their health, which was responded to by Mr. Drucquer. "The Visitors" was given by Mr.

Van Gelder and responded to by Messrs. James Sadler, ©. Sperring, and C. Witcher Messrs. Cornish, Custance, sperring, and C. Witcher. Messrs. Cornish, Custance, and Lightfoot replied to the toast of the Committee, and at this point of the proceedings every lady present was made the recipient of a beautiful box of perfume, presented with the Worshipful Master's compliments. After a short interval in the reception halls, a move was made to the spacious ball-room, and here the devotees of terrogicherous art kent up their here the devotees of terpsichorcan art kept up their dancing until the small hours of Tuesday morning, to the strains of Mr. E. C. Frewin's band, which also delighted the company during the earlier part of the evening with some charming selections. During the course of the evening a capital extempore concert was organised to entertain those who did not dance, and many excellent numbers were given by the guests. Where all did well it would be invidious to mention names, but we must be pardoned for referring to the pleasure given to all by the brilliant pianoforte selections of Mrs. Phineas Phillips and the singing of her charming daughter. Among the members and friends who were present during the evening we noticed, in addition to those already mentioned, Messrs. Harry Ash, F. C. Brenchley,



40,000,000 CIGARETTES BURNT.—The Bogdanoff cigarette factory in St. Petersburg has been destroyed by fire. Forty million cigarettes were consumed by the flames.

TURKISH TOBACCO REGIE.-A Scutari correspondent of the Frankfurter Zeitung states that the General Governor of that district recently called together the tobacco merchants, and informed them that Scutari would in future be subject to the Tobacco Regie, and that the export of tobacco towards the interior was prohibited. The merchants expressed themselves in strong terms, and threatened to create a revolution. On the following day they decided to close the market with force in case the Governor persisted in introducing the monopoly. In the meantime the Governor had sought instructions from Constantinople, and received advice to leave everything as hitherto in order to avoid disturbance of the ances. The correspondent adds that the victory of the population over the Governor, and especially over the Regie, has been generally accepted with enthusiasm, and it is assumed that the introduction of reforms will be bind. be hindered in a similar manner.

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

DO YOU KNOW AN ARTICLE SHOWING 50% PROFIT?
PARTICULARS OF ONE ARE GIVEN ON PAGE 87.

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### Law

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#### TRADE NEWS AND NOTES-continued.

Leo Benjamin, H. Cosins, W. R. Daniel, E. Drucquer, D. De Meza, John Drake, W. Foyle, H. B. Jackson, J. Kevis, W. King, W. C. Lightfoot, W. W. Lee, Levy, H. L. Moore, J. Moore, H. Massey, H. P. Parrott, J. H. Pounds, A. Pringle, J. D. Pappaelia, Phineas Phillips, T. Rayner, B. Ransford, C. Ransford, Fred Smith, J. Sadler, O. Sperring, J. Taylor, A. Welch, I. Zeegen, and F. Zache.

### Law.

BUVING A BUSINESS.—In the King's Bench Division, on February 19th, Mr. Justice Darling and a Common Jury heard the case of Moore v. Tibbles and others, which was an action brought by Mr. Albert Moore against Mr. J. H. Tibbles, his wife, Mrs. E. F. Tibbles, and Mr. J. M. Cross, to recover damages for alleged fraudulent misrepresentations by means of which he was induced to purchase a confectionery and tobacconist business at 5, Fairlawn Terrace, The Green, Twickenham, and to recover £100 paid by him as purchase money. Mr. and Mrs. Tibbles entered a defence denying that the representations made to the plaintiff were false, and pleading that if they were false they were made by the defendant Cross, contrary to their instructions; while Cross, in his defence, declared that if the representations were false they were false without his knowledge, and made on the instructions of the other two defendants. Mr. Symonds, for the plaintiff, said that Mr. and Mrs. Tibbles were not present to support their part of the story. He understood they had gone to South Africa or some other distant part for the benefit of their health, taking plaintiff's £100 with them. The plaintiff had been defrauded in the most impudent manner, and the jury would have to decide how far Cross had been a party to the fraud, and whether he must have known that the representations were false. In March last the plaintiff, who had previously been in business as confectioner and tobacconist at Kingston, was desirous of acquiring another business of a similar character. He was in negotiation with a Mr. Gowers, and had actually deposited £5 for the purchase of his business, when he made the acquaintance of Cross through an advertisement in the Morning Leader. Cross was an estate agent at Railway Approach, Clapham Junction, living at Twickenham, and the allegation against him was that he stated that he lived near Tibbles' shop, that he passed it daily, and that he knew of his own personal knowledge that it was an assured living. On this plaintiff broke off the negotiations with Gowers, and got into communication with Tibbles. He was told by the Tibbles that the takings were £22 per week, leaving a net profit of £5 weekly. He was also told that there was a license in the name of Mrs. Tibbles for the sale of tobacco, and was shown some sort of document which purported to be the lease. He then paid £5 deposit, and subsequently a further £95 to complete the purchase. An agreement prepared by Cross was signed, one of the conditions of which was that "should there be any representation or misrepresentation made by the vendor to the purchaser with respect to the amount of trade or business carried on, the agent shall be held entirely harmless and not subject to any action at law." Counsel submitted that this would not safeguard Cross against any representations he knew to be false. Plaintiff entered the premises in April, and within three days discovered the whole thing was a fraud, and that he had been swindled out of his money. The takings instead of being £22 were only £4, and he found that he had no right to carry on the business of tobacconist at all,

as this was expressly forbidden by the lease. Plaintiff struggled on for some time, until he lost all his money. In conclusion, counsel contended that Cross with the means of knowledge which he possessed must have known means of knowledge which he possessed must have known that the business was not a genuine paying concern.

Mr. Albert Moore, the plaintiff, was called and corroborated counsel's opening statement. His first week's takings were £3 18s. 7½d. His highest takings during the 34 weeks he was in possession were £6 11s., and the lowest £1 16s. Id. He had altogether lost about £207.—Cross-examined by Mr. Cross, plaintiff denied that defendant told him that he did not believe the business was doing the amount of trade represented or that he wished doing the amount of trade represented, or that he wished him to investigate it for himself. He did, however, spend an hour and a half there one Sunday, and the Tibbles showed him bills which led him to believe they were doing a trade of £15 or £16 weekly.—Do you mean those bills were manufactured for your benefit?—I must leave that to the jury to decide.—Do you say I had anything to do with the manufacturing of them ?-No, I do not.—He was first asked £157 for the business, but agreed to buy at £100. He did not say he would take it at the latter figure and chance the trade. He was offered £40 for the business, but the landlord would not accept the tenant. He could not say what the takings in the automatic machines amounted to during Tibbles time. There were four machines when he entered, but they were taken away because it had been decided that they were illegal.—Mr. Alfred Gowers, Sydenham, said that Cross had stated in his hearing that the business was a genuine one, doing between £20 and £22 weekly.-Mr. J. M. Cross went into the witness box, and told the jury that the business was sold by him on the written particulars supplied by Mr. Tibbles, now produced. He emphatically denied that there had been any misrepresentation on his part. He asked the plaintiff to investigate for himself, and he satisfied himself on the bills shown to him that there was a weekly trade of £15 to £16. As to the value of the business, he (Cross) maintained that the stock and fittings were worth £60, leaving the goodwill out of the question altogether. Mr. Tibbles had been most anxious to come forward and defend this action, but he was in an extremely delicate state of health, and had been ordered abroad. The case had been hanging on for a long time.—The judge pointed out that Mr. Tibbles might have applied to have it brought on sooner, or delayed until he returned from South Africa.—The jury found for the plaintiff against Mr. and Mrs. Tibbles, but not against Mr. Cross, and assessed the damages at £50. The action against Mr. Cross was therefore dismissed with costs, and judgment was entered for the plaintiff against Mr. and Mrs. Tibbles for £50 and costs.

CIGARETTES, A SOVEREIGN, AND A LADY.— At the Bloomsbury County Court, before Judge Bacon, on March 2nd, a well-dressed young woman sued a to-bacconist for the sum of £1, and 1s., the cost of the summons. Plaintiff entered the box, and stood gazing calmly at his Honour—Judge Bacon: Well, what is this about? Tell me.—Plaintiff: I gave them a new sovereign in mistake for a new halfpenny. (Laughter.)—Judge Bacon: You gave the tobacconist a sovereign in mistake for a halfpenny! How old are you? Are you allowed to go about alone? (Laughter.)—Defendant: She never did, your Honour.—Judge Bacon: She alleges it; you deny it. Under what circumstances did you come to give the tobacconist the money? What did you want to pay him for?—Plaintiff: I wanted to pay for my cigarettes. (Laughter.)—Judge Bacon: Cigarettes! For yourself?—Plaintiff: Yes. I intended paying threepence a packet. I found afterwards I had paid two pennies, one halfpenny, and the sovereign.—Judge Bacon: It is for you to prove it; how can you do so?—Plaintiff:



The Real Godfrey Phillips' GUINEA GOLDS,

Not the Foreign Imitations.

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with costs. WUTERICH Privy Council. Davey, Lord Scoble, and Sir was a petition patent granted Oxford Street, appliance for t to prevent nice Mr. Henry Su for the invention to the public countries, but had been aban to meet the checked the ex nicotine poiso the system. porous paper the non-smok tained in toba sums of mone bringing the formed a com the inventior pleaded that i able to recoup ment and rei of the inventi nesses-medic evidence as to said the Crov which the acc made from th and tobacco s submitted th profits had be did not doubt and honestly accountant h intelligible for to discover fro the remunera ceived. The to that boar patent had Patent " and accounts had Lordships we petition.

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#### TRADE NEWS AND NOTES-continued.

I have my companion here.—Judge Bacon: Does she also smoke?—Plaintiff: No.—Judge Bacon: That's a good thing. (Laughter.) Judgment for the defendant, with costs.

WUTERICH'S PATENT.—Judicial Committee of the Privy Council. Heard before Lord Macnaghton, Lord Davey, Lord Robertson, Lord Lindley, Sir Andrew Scoble, and Sir Arthur Wilson on February 19th.—This was a petition for the prolongation of the term of letterspatent granted in 1880 to Mr. E. A. Wuterich, of 93, Oxford Street, in respect of an invention of a device or appliance for tobacco pipes or cigar or cigarette holders to prevent nicotine reaching the mouth of the smoker .-Hans Hamilton was counsel for the petitioners; Mr. Henry Sutton for the Crown.—The petition claimed for the invention that it was of great utility and beneficial to the public. Patents had been obtained in other countries, but, with the exception of that in America, had been abandoned owing to the inability of the inventor to meet the yearly payments of fees. The invention checked the evils attendant upon smoking by preventing nicotine poisoning and the consequent narcotizing of the system. The filtration of the smoke by means of a porous paper cartridge protected both the smoker and the non-smoker from the obnoxious ingredients contained in tobacco smoke. The inventor had spent large sums of money and devoted great pains and labour in bringing the device to the attention of the public, and formed a company called "The Biltor (Ltd.)" to exploit the invention, but without satisfactory result. He pleaded that if the patent were prolonged he might be able to recoup himself and obtain a reasonable reimburse. ment and remuneration, having regard to the merits of the invention.-Mr. Hamilton said a number of witnesses medical men and others could be called to give evidence as to the value of the invention.—Mr. Sutton said the Crown could not ascertain from the firm in which the accounts had been kept what profits had been made from the patent cartridge as distinct from the pipes and tobacco sold in connection with it. Mr. Hamilton submitted that the accounts fully showed what the profits had been.—Lord Macnaghton said their Lordships did not doubt that the accounts had been honestly kept and honestly made out, nor did they doubt that the accountant had done his best to present them in an intelligible form. Still, their Lordships were unable to discover from the accounts before them what had been the remuneration which the patentee had actually received. The form in which accounts should be submitted to that board in petitioning for the prolongation of a patent had been stated by Lord Cairns in "Saxby's Patent" and by the board in other patent cases. As the accounts had not been presented in that form their Lordships was unable to advise His Majesty to grant the Lordships were unable to advise His Majesty to grant the

ECHO OF THE CORONATION.—STURGESS v. GARDINER & CO.—In this case, heard at the Leicester County Court on February 24th, George Frederick Sturgess, machinist, Leicester, sued defendants, who are wholesale and retail tobacconists, of Regent Street and Charing Cross Road, London, for £34, the price of 114 gross "Royal Silk Souvenir Coronation Bows," supplied to defendants on August 9th.—Mr. W. Simpson was for defendants.—Plaintiff said in August he made arrangements with various people in London to sell certain Coronation bows on the streets. On the 8th he went to the defendant's shop in Charing Cross Road, and saw a man named Robeson, who arranged to take a quantity of these "Coronation bows" for hawkers to sell in the crowd on Coronation Day. Witness, therefore, sent Robeson 114 gross to sell at 6s, a gross, leaving 1s. com-

mission for the hawkers. Robeson was at the same time distributing large quantities of programmes to hawkers to sell, and witness thought the system pursued by Robeson would enable him to dispose of the neckties. It was arranged that all unsold ties were to be returned within 14 days. They were not so returned, and plaintiff wrote a postcard asking for payment of the goods. In reply he received a letter from Messrs. Gardiner & Co. saying that Mr. Robeson would pay for the few ties that had been sold, and that unless the remainder were taken away they would be disposed of. Then defendants wrote repudiating liability. Mr. Robeson returned the goods,-Mr. Robeson, member of the firm of Gardiner & Co., said the speculation on Coronation Day had nothing to do with Gardiner & Co., but was merely a personal affair. He used Gardiner's place of business for the purpose. He did not purchase the bows out and out, but plaintiff left them at his own risk for the hawkers to sell or not. As a matter of fact, neither of the boxes containing the bows was opened, and none were sold. Finally, as plaintiff did not take them away, witness had them sent to Leicester.-Mr. Simpson submitted that the wrong defendants had been summoned, and that Robeson ought to have been sued.—His Honour was against Mr. Simpson on that point. With regard to the point as to whether the whole of the bows were bought out and out, it was only oath against oath, and he had no reason for believing one rather than the other. Robeson had had one gross which he had not returned, and he should find for plaintiff for 10s. and costs to that amount.

CLAIM FOR A DAMAGED SHOWCASE.—On February 19th, at Clitheroe County Court, Polly Cheesborough, tobacconist and confectioner, Castle Street, Clitheroe, sued Walter Greenwood, gent.'s outfitter, for the sum of £4 17s. 9d. for goods damaged in her shop. Mr. W. S. Weeks appeared for the plaintiff, and Mr. Crellin (Blackburn) defended. For the plaintiff it was stated that the goods had been spoiled by the building of a showcase alongside her shop, the case being let into the wall from a depth of 18 ins. Greenwood was the owner of the property, and plaintiff leased the shop from him for a term of 15 years, and when the showcase was made the agreement was that defendant should compensate the plaintiff for any damage incurred in consequence of the alterations. The damage to the goods was alleged to have taken place on the occasion of a heavy storm in November of 1901, the rain permeating the wall behind the case and spoiling the goods.—The defence was, the action having been brought so long after the alleged damage, it ought to be regarded with the greatest suspicion. The case having been built in six days in fine weather, the property being defendant's, and 15 ins. of wall having been left between the case and the shop, there was no ground for the action.—His Honour Judge Coventry gave judgment for plaintiff for

CUSTOM IN THE LACE TRADE. IMPERIAL TOBACCO COMPANY v. WILLIAM MEATS.—In this action, heard at the Nottingham Assizes on March 6th and 7th, before Mr. Justice Wills, the Imperial Tobacco Company sought the recovery of certain standings in the Players' Factory, Nottingham, from William Meats, a lace manufacturer, and they also claimed damages for loss through the undue prolongation of defendant's tenancy.—Mr. H. Y. Stanger, K.C., and Mr. T. H. Walker appeared for the plaintiffs, and Mr. Hugo Young, K.C., and Mr. W. H. Stevenson for the defendant.—The case for the Imperial Company was that Messrs. Players had 16 tenants at the time the Imperial Tobacco Company was formed, Mr. Meats being one of them. As the formation of the company caused them to want more

### TRADE NEWS AND NOTES -continued.

room, they gave them all notice in March to leave on June 24th last, and all of them quitted but Mr. Meats. who raised objections, and said he was a yearly tenant notwithstanding that in 1900 he had accepted a quarter's notice of an increase in his rent, and paid it without demur. Ultimately it was arranged that Mr. Meats should get out by October 30th, but he did not quit until November 8th, his steam power having been cut off on November 1st. A large amount of evidence was adduced on both sides as to the custom of the lace trade and the learned Judge, in summing up, said he would ask the jury four questions. The first was as to whether it was proved to their satisfaction that the custom in the branch of the lace trade which was concerned was that where there was no special agreement as to notice the tenancy was determined by either party giving three months' notice, to expire on any quarter day; secondly, if there was such a custom was it reasonable (his own opinion was that such a custom was absolutely and perfectly reasonable); thirdly, was it understood in 1895 that three months' notice should determine the tenancy; and, fourthly, was there an agreement made by word of mouth in April, 1902, that the terms of the old tenancy should be altered, and that from that date there should be a tenancy to come to an end on the 30th October? After a retirement of about twenty minutes, the jury said "Yes" to the first question. They found that such a custom was reasonable, that it was not understood in 1805 that three months' notice should determine the tenancy, and that there was an agreement made by word of mouth in 1902.—The learned Judge said this was a verdict for the plaintiffs.—Mr. Stanger said the plaintiffs desired to withdraw any claim for damages. Justice Wills: That is very proper.-Mr. Stanger said they had obtained possession, and they did not require more than that. They had also the money paid into court for use and occupation; any loss that had been suffered they did not desire to press for.—Judgment was entered for the plaintiffs on the claim and counterclaim, with costs on the High Court scale, and his Lordship remarked that a very proper determination had been arrived at.

### Obituary.

ALBERT SILLS.—By the death of Mr. Albert Sills, tobacconist, of East Street, Bromley, which took place on February 14th, at the age of 60, after a painful illness of two months' duration, Bromley loses a highly respected inhabitant. Deceased came to Bromley when he was 18 years of age, and for some 35 years he has carried on the business of a tobacconist in the town. He was an old volunteer, having completed 20 years of service in the local corps, and thereby secured the long-service medal. For many years he was a prominent member of the Ancient Order of Foresters (Court "Robin Hood"), and was twice elected to occupy the Chief Ranger's chair. The funeral took place at the cemetery on February 18th, the burial service being conducted by the Rev. F. Haslam, The mourners were Mrs. Brooks (sister), Mr. G. Hodgskin (step-brother), Miss Hodgskin and Miss H. Hodgskin (step-sisters), Mr. Thomas Sudds and Mr. Brooks (brothersin-law), Mrs. C. T. Sudds, and Mr. G. Hodgskin (nephew).

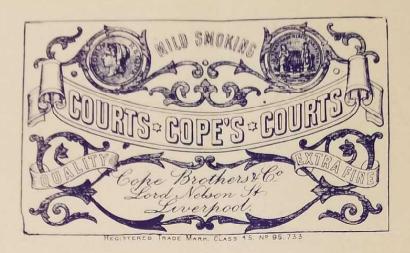
ALEXANDER KING.—The death took place on February 23rd at Wrenbury, Nantwich, of Mr. Alexander King, of Manchester and Glasgow. Mr. King was an importer of tobacco and cigars. He had lived retired

for a number of years, spending the winter in Cheshire where he hunted regularly with hounds, and the summer in Scotland. He had been ill for several weeks. He is survived by his wife.

### Public Companies.

DELI AND LANGKAT TOBACCO CO. LTD.—The annual general meeting was held on February 23rd, at the offices, 14, St. Mary Ave. Mr. L. Hüttenbach presiding. In moving the adoption of the report, the chairman said that, personally, he felt much disappointed at the result of the past year's The profit on the crop amounted to working. The profit on the crop amounted to £3,212. Had they been carrying on the business with their own capital only, that sum would have been increased by £1,400, and would have enabled the board to pay at least a small dividend. The company's indebtedness to the Deli Maatschappij had been decreased but the debit at profit and loss account, at October 31st last, had increased to £136,405, chiefly owing to interest on loans due to former losses and further law expenses in connection with the debenture-holders' action. important item of law charges would not, however, recur, and there were several other favourable features, The indifferent management of the past could not be undone in a day, but he believed that their affairs would show a gradual improvement from now, until they would be doing as well as any good Sumatra tobacco company. The agreement with the Deli Maatschappii had been renewed for five years. The next sale of tobacco would take place in Amsterdam on the 18th prox., and he hoped that the outcome would be such that the board would be able to present a satisfactory report when they next met the shareholders. A company like theirs should, in normal times, make a profit of £25,000 per annum. After deducting the interest payable on advances and other charges, they should then be able to liquidate the amount due to the Deli Maatschappijabout £80,000—in four years. Another four years should permit of their paying off the arrears of preference dividend, so that in eight years, or ten years at most, this company should be in a satisfactory position.— Surgeon-General Sir A. C. C. de Renzy seconded the motion, and, after a few remarks from Mr. P. Kolff, the report was adopted.

IMPERIAL TOBACCO.—BETTER RESULTS THAN THE PROSPECTUS FORESHADOWED.—HOPES OF REDUCED DUTY.—The first annual meeting of the Imperial Tobacco Company (of Great Britain and Ireland). Ltd., was held on February 19th at the registered office in Bristol, Sir William Wills presiding. The other directors present were Mr. G. A. Wills (Deputy-Chairman), Sir Edward Wills, K.C.B., Sir Frederick Wills, M.P., Messrs. R. Adkin, Walter Butler, W. R. Clarke, R. Davey, T. R. Davey, L. Hignett, E. B. James, C. E. Lambert, W. N. Mitchell, T. Ogden, J. D. Player, W. G. Player, J. Smith, R. H. Wallers, H. Herbert Wills, W. M. Wills, and E. C. Wills.—The Secretary (Mr. H. W. Gunn) read the notice of the meeting and the certificate of the auditors, and the report of the directors, already published, was taken as read.—The Chairman said: I rise to move the adoption of the report. I think I may congratulate the holders of the ordinary shares upon the very satisfactory result of the year's trading and the encouraging prospect which lies before us. I had the opportunity of last addressing you at the Cannon Street Hotel in the summer of last year I vell-



The above is a fac-simile of Cope's Registered

### Trade Mark

the imitation of which is unlawful.

### COPE BROS. & CO., LTD.

are large and well-known Manufacturers of

### Cigars and Cheroots.

Correspondence regarding Cigars, Cigarettes and Tobaccos in Special Packets invited from large Dealers in every part of the Country. Letters addressed to

COPE BROS. & CO., Ltd.,

LORD NELSON St., LIVERPOOL, will receive prompt attention. Samples supplied to the Trade only.

#### TRADE NEWS AND NOTES-continued.

tured to say that not only were our trade prospects very favourable as pointing to larger profits than those indicated in our prospectus, but that it would be the policy of the company at the close of the first financial year to create such a substantial reserve fund as would place us in a very strong and, I may say, a very secure position. Both of these anticipations, I am glad to say, have been very amply fulfilled. As shown in the prospectus, the certified yearly profits of the vendors were £1,063,000; our realised profits for the first year, including interest on investments, are £1,105,000, and out of these we have created reserve funds, written off stamp duties, and carried forward amounts aggregating £339,000. You will see at once that our financial position is now a very strong one. The dividend upon our ordinary shares could have been very considerably augmented and still a very substantial reserve might have been secured, but we desired primarily to regard the interest of the company, and this we believed could be much better safeguarded by declaring a smaller dividend, and thus enabling us to lay aside a very much larger reserve. (Hear, hear.) There are two things which, as your Chairman, I shall always endeavour to keep in viewfirstly, we shall, as a Board, always desire so to conduct our business as to ensure a fair and adequate profit to our customers; and, secondly, to supply the public with articles fully worthy of the previous reputation of the constituent branches, and, in short, to give the very best possible value for the prices charged. (Hear, hear.) The company's brands have for many years held a world-wide repute, and the trade sales of the year now completed show that we have been well and loyally supported by our customers, the tobacco dealers of the United Kingdom. Having thus so largely secured the support of the trade, I may at once, without any hesitation, say that the Imperial Tobacco Company has no intention of opening retail shops. Frankly, we desire to live and to let live. (Hear, hear.) The question of duty is one which must always be prominently before the minds of your directors, as it is of the very greatest importance to every manufacturer. The present scale of duty, taking into account the current prices of raw material, presses somewhat severely upon more than one branch of manufacture. If, at a later date, the monetary needs of the Chancellor of the Exchequer should make it possible to secure any reduction in the tobacco duty the Imperial Tobacco Company would earnestly hope that it may be one of such a nature as would conduce to the benefit both of the revenue and the retailers, and also of the British public, who constitute, in fact, our ultimate court of appeal. It will probably be a source of confidence and satisfaction to the shareholders to be reminded that the Board of Directors is entirely composed of practical men, all of them, without exception, experienced in the manufacture of tobacco and some of whom are experts whose judgment of tobacco, whether manufactured or unmanufactured, is unsurpassed by that of any men in the United Kingdom, and most of whom are taking, personally, an active part in the administration of your affairs. (Applause.) I beg to move "That the report and statement of accounts now submitted to the meeting be, and the same are hereby, received and approved."—Mr. George A. Wills, the Deputy-Chairman, said he had much pleasure in seconding the resolution that the report be adopted.—The Chairman asked if anyone had any comment to make on the matter, and, there being no response, he said if no one had any suggestion or criticism to offer he would put the motion that the report now presented be received and adopted. The motion was carried unanimously.—The Chairman said he begged now to move: "That a dividend at the rate of 6 per cent. per annum upon the amount paid up of the preferred ordinary shares of the company for the period from the 15th of May to the 31st of October, 1902,

be declared and be paid forthwith." This dividend, they be declared and be pain, the would notice, related only to the preferred shares, but it might, in passing, remind them that the deferred shares might, in passing, remind then that the delerred shares by the interest paid in July last had received for the current year at the rate of 3 per cent. per annum. Mr. Charles E. Lambert said he had much pleasure in this resolution proposed by the Chairman Mr. Charles E. Lambert said he had had pleasure in seconding this resolution proposed by the Chairman. The resolution was carried.—Mr. W. N. Mitchell moved "That the payment of the dividend of 5½ per cent. per annum upon the preference shares up to the 31st October annum upon the same is hereby approved and the same annum upon the preference shares up to the 31st October, 1902, be and the same is hereby approved and confirmed."—Mr. John D. Player, having formally seconded this, the resolution was carried.—Mr. C. S. Clarke moved the next resolution: "That the remuneration of the directors, other than the managing directors, for the year ended 31st October, 1902, be and the same is hereby fixed at £3,333 6s. 8d."—Mr. A. R. Faulkner seconded.

The Chairman explained that since the remuneration of the directors was fixed, certain other firms had been included in the combine, and that had necessitated an addition to the money to be allotted to the payment of directors' fees.—The resolution was carried.—Mr. Fenwick Richards moved "That the retiring directors, Walter Butler, William Ruddell Clarke, Thomas Ruding Davey, James Buchanan Duke, Laurence Hignett, Ogden, William Goodacre Player, Robert Henry Walters Arthur James Hamilton Wills, and Edward Channing Wills be, and they are hereby, re-elected directors of the They all knew these gentlemen had done very good work in the past year, and they had every confidence they would continue to render the same service to the company in the future as they had done in the past.-Mr. Percy Davies seconded the motion, which was carried.—Sir Edward Wills said he moved with much pleasure the appointment of the auditors, Messrs. Deloitte, Dever, Griffiths & Co., for the current year at a remuneration of £700, exclusive of out of pocket expenses. -Mr. R. Davies seconded this, and the resolution was agreed to.-Mr. W. Plender, representing the auditors, said he desired to express, on behalf of his firm, his thanks for the honour they had paid them in unanimously electing them auditors to the company. It was not their practice to address shareholders of companies unless they were asked questions on the accounts or unless explanations were sought, but on that occasion it might not be inopportune if he ventured to make a few remarks. The company was probably the largest in point of capitalisation of any commercial and industrial property incorporated under the Companies Acts, and it was interesting to note that, notwithstanding severe and probably unparalleled competition, the profits earned exceeded the profits certified to by his firm in the prospectus. The directors had very wisely refrained from recommending to the shareholders a distribution of the whole of the profits, but had, on the contrary, created large reserves, which would materially strengthen the company's financial position. In suggesting this policy, the directors, who held practically the whole of the deferred shares, were making great personal sacrifices, but in so doing they were adding to the stability of the company, which was, as it should always be, the primary duty of directors. He would further add—and it was his first opportunity of doing so-that in the heavy duties which his firm had had cast upon them, he had always had the most kindly and courteous and generous assistance of the Board and the staff of the company. (Applause.)—Mr. J. Inskip said he had been asked to move a resolution referring to the real value of the ordinary shares for the ensuing year. Perhaps it would be well to explain that this fair value has to be fixed by a meeting of shareholders. of shareholders once a year for the purpose of regulating transactions between the holders of the ordinary shares which could not be sold outside the original members of the company unless they consent to an outside transaction.

### THE LEADING SHAG IS

### Franklyn's Superfine.

FRANKLYN, DAVEY & CO.,

BRANCH OF THE IMPERIAL TOBACCO COMPANY (OF CREAT BR/TAIN AND IRELAND), LIMITED,

BRISTOL.

### Muratti's High-Class Cigarettes.

### LEADING BRANDS \_\_\_\_

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

All the above well-known and popular brands are guaranteed hand-made from the finest selected Turkish Tobaccos, and all packed in beautiful PRICES ON APPLICATION. enamelled tins.

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

#### TRADE NEWS AND NOTES-continued.

The articles of association required that there should be a difference in value from year to year between the deferred ordinary shares and the preferred ordinary shares, and as the directors had felt it right to recommend that the preferred shares for the ensuing year should stand at a premium of 1s. per share—that was at a guinea per share-it was necessary as a corollary to that that the deferred shares should stand at a price not higher than 17s. 6d. per share. For that reason, and not in any way affecting the position of the matter, except for the purpose of complying with the articles of association, he moved: "That the fair value of the deferred ordinary shares until the annual general meeting of 1904 be, and the same are hereby fixed, at 17s. 6d. per share."—Mr. Lawrance Hignett seconded the resolution, which was adopted.—Mr. R. H. Walters moved "That the fair value of the preferred ordinary shares until the general meeting of 1004 be, and the same are hereby fixed, at 21s. per share.' —Mr. E. B. James seconded the resolution, which was adopted.—Sir Frederick Wills, M.P., moved that the best thanks of the meeting be given to the Chairman for the very great interest he had taken in the company ever since its incorporation, and congratulated him upon the success which had followed his efforts. (Applause.) Mr. H. E. Thornton seconded the resolution, which was carried by acclamation.—Sir William Wills, in reply, said he need hardly inform them that he appreciated the vote of confidence and encouragement which they had been good enough to pass. Ever since the year 1849 he had been closely identified with the tobacco trade of Bristol. His years had increased, but his interest had not diminished, and as long as he had health and strength to discharge the duties incidental to the office of Chairman he should do so with a feeling of great pleasure. (Applause.)

JOHN HUNTER WILTSHIRE & CO. LTD.—Subject to final audit, the directors recommend a dividend of 3s. 6d. per share, tax free, being at the rate of 7 per cent. per annum, for the six months ended December 31st, making 6 per cent. for the year, placing £700 to reserve fund, and carrying forward £1,135.

NEW DARVEL BAY (BORNEO) TOBACCO PLANTATIONS, LTD.—The report for the year cnded September 30th states that the result of the 1901 Darvel crop was very satisfactory, and consisted of 4,395 bales, against 3,060 bales in 1900. The gross average price obtained was 2s. 7½d. per lb. (as compared with 2s. 0¾d. per lb. for the 1900 crop), and the net result realised, after deducting all charges, including commission to the assistant-managers and European employees on the estate, was £34,853. An interim dividend of 1s. per share was paid in June last, and the directors now recommend, after placing £5,000 to reserve, the payment of a further dividend of 1s. per share, free of tax, payable on the 21st inst., carrying forward £1,061.

ADOLPH FRANKAU & CO. LTD.—The fifth ordinary general meeting of the company was held at the offices, 110, Queen Victoria Street, E.C., on February following report and balance sheet was adopted:—The Directors present to the shareholders the balance sheet and profit and loss account, made up to December 31st, withstanding the disturbance of trade in London, owing after making provision for the 5½ per cent. dividend place £1,000 to the general reserve fund, and to recommend a dividend on the ordinary shares at the rate of 5 per

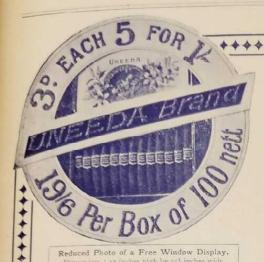
cent. per annum for the year 1902. The auditors Messrs. Turquand, Youngs & Co., retire, and offer them. selves for re-election. JAMES L. BLUMFELD, Secretary BALANCE SHEET, December 31st, 1902, £ s. d. To Share Capital authorised-150,000 Cumulative 5½ per cent. Preference Shares of £1 each 150,000 0 0 50,000 Ordinary Shares of £1 each 50,000 0 0 £200,000 0 0 Issued and Subscribed-125,000 Cumulative 5½ per cent.

Preference Shares of £1 each . 125,000 0 0 0 50,000 Ordinary Shares of £1 each 50,000 0 0 175,000 0 16,454 8 4,000 0 Sundry Trade and other Creditors Reserve Account Bad Debt Reserve Account 1,000 0 Building Insurance Reserve Suspense Account for Dividend on Preference Shares (Oct. 1 to Dec. 31, 1902)

Profit and Loss Account Balance, as per Account 1,718 15 0 2,630 4 11 £200,903 8 8 PROFIT AND LOSS ACCOUNT, Year ended December 31st, 1902. 2,500 0 0 ., Pensions 162 13 2 2,820 3 2 9,976 12 6 " Balance carried down £12,796 15 8 £ s. d. By Profit on Trading after providing for bad and doubt-ful debts and depreciation of Leases, Plant, and Profit on realisation of Investment and adjustment of 12,573 11 2 Depreciation below cost 81 15 6 Interest 137 13 6 3 15 6 " Transfer Fees £12,796 15 8 To Dividend at  $5\frac{\pi}{4}$  per cent. per annum on Preference Amount transferred to Reserve 6,875 0 0 1,000 0 0 " Balance carried to Balance Sheet 2,630 4 11 £10,505 4 11 £ s. d. s. d. By Balance brought down "Less Dividend on Ordinary Shares at 9,976 12 6 3,028 12 5 the rate of 5 per cent. per annum 2,500 0 0 528 12 5 £10,505 4 11 LOUIS BLUMFELD, F. J. FRANKAU, S. BLUMFELD, Directors.

In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as Auditors have been complied with We have examined and compared the above Balance Sheet and Profit and Loss Account with the books and vouchers in London and the audited statement from Montreal, and we report to the shareholders that in our 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 at December 31st last, as shown by the books of the Company.

TURQUAND, YOUNGS & CO., Auditors. London, February 17th, 1903.



### 50% PROFIT

is the return obtainable upon the well=known standard article of that King of 3d. cigars,

### UNEIDA

EXQUISITOS.

The public demand for this brand, already so well established, will be greatly increased by the heavy advertising that is being put in hand; and should retailers desire to accelerate still further their own particular returns, the manufacturers will supply on application to all bona-fide Tobacconists



WINDOW DISPLAYS FREE OF CHARGE.



WINDOW TICKETS FREE OF CHARGE.

Reduced Photo of one of the many Free Window Displays.

Dimensions: 22 inches wide by 30 inches high.

Further particulars, about this line with the 50 per cent. profit, to be obtained from the sole manufacturers:

SALMON & GLUCKSTEIN, Ltd., Clarence Works, City Road, LONDON.



### From the "London Gazette."

#### Receiving Orders.

FRANKLAND, JOHN ROBERT, tobacconist, &c., commercial Street, Harrogate. Date of order, February 4th, 1903.

HODGSON, GEORGE WILLIAM JAMES, cigarette manufacturer, 6, Shepherd's Place, Upper Brooke Street, Date of order, February 10th, 1903.

PAULTON, ALBERT HENRY, late tobacconist, &c., 103, Stafford Road, and 7, Princess Street, Wolverhampton. Date of order, February 19th, 1903.

SLOBODINSKY, JACOB LEON (lately trading as J.L.S. Tobacco Company), cigar, &c., manufacturer, 68, High Street, Whitechapel, E. Date of order, February 20th, 1903.

HOLLOWAY, GEORGE, 158a, Acre Road, Kingstonon-Thames, wholesale confectioner and tobacconist. Date of order, February 25th, 1903.

LACEY, ALFRED, DUNN, HENRY THO THOMAS (trading in partnership under the style of Lacey & Dunn), tobacconists, 25, High Street, Loughborough. Date of order, February 27th, 1903.

MILES, JOE, 15, Chapel Street, Harrogate, tobacconist. Date of order, March 3rd, 1903.

#### First Meetings and Public Examinations.

BOLTON, RUSHTON, late tobacconist, &c., 10, Albert Road, Colne, Lancs. Public examination, Court-house, Burnley, February 27th, at 10.45.

FRANKLAND, FRANKLAND, JOHN ROBERT, tobacconist, &c., 30, Commercial Street, Harrogate. First meeting at the Official Receiver's, The Red House, Duncombe Place, York, Feb. 18th, at 11.30. Public examination, Courts of Justice, York, February 27th, at 11.

HODGSON, GEORGE WILLIAM JAMES, cigarette manufacturer, 6, Shepherd's Place, Upper Brook Street, W.

First meeting at Bankruptcy Buildings, Carey Street, W.C., March 6th, at 2.30. Public examination, Bankruptcy Buildings, Carey Street, W.C., April 2nd, at 11.30.

SCHULTZ, SIMON, tobacconist, 317, Hessle Road, Kingston-upon-Hull. Public Examination, Court-house, Town Hall, Hull, March 16th, at 2.

SLOBODINSKY, JACOB LEON (lately trading as J.L.S. Tobacco Company), cigar, &c., manufacturer, 68, High Street, Whitechapel, E. First meeting at Bankruptcy Buildings, Carey Street, W.C., March 5th, at 12. Public examination, Bankruptcy Buildings, Carey Street, W.C., March 24th, at 11.30.

LACEY, ALFRED, and DUNN, HENRY THOMAS (trading in partnership under the style of Lacey & Dunn), tobacconists, 25, High Street, Loughborough. First meeting, March 16th, 1903, at 12.30, at Official Receiver's Office, 1, Berridge Street, Leicester. Public

examination, March 17th, 1903, at 10 a.m., at The Castle, Leicester.

#### Adjudications.

SCHULTZ, SIMON, tobacconist, 317, Hessle Road, Kingston-upon-Hull. Date of order, February 18th,

LACEY, ALFRED, and DUNN, HENRY THOMAS (trading in partnership under the style of Lacey & Dunn) tobacconists, 25, High Street, Loughborough. Date of order, February 27th, 1903.

GREGORY, JOHN HENRY, tobacconist, &c., Upping. ham, Rutland. Date of order, March 3rd, 1903.

#### Notices of Intended Dividends.

RICHARDSON, FRANCES, tobacconist, 306, Shalesmoor, Sheffield. Last day for proofs, March 11th, 1903. Trustee, J. C. Clegg, Official Receiver's, Figtree Lane

the Mis-spelt Word?

91

Have you found

If you have send it along and be "in the swim."



Be careful to mark your envelope-

"SPELLING BEE,"

CIGARETTE WORLD, 2, ELLISON ROAD, BARNES,

LONDON, S.W.

WILLIAM MAINWOOD, JAMES, wholesale cigar, &c. merchant, 41, St. Leonard's Road, Windsor. Last day for proofs, February 28th, 1903. Trustee, C. Mercer, 95, Temple Chambers, Temple Avenue, E.C. Origi

We

our

WILLIAMSON, JAMES, tobacconist, &c., 32, Lodge Lane, Liverpool. Last day for proofs, February 18th, 1903. Trustee, H. D. McAusland, 61, Lord Street, Liverpool. (Separate estate.)

KNIGHT, ALFRED EDWARD, Hagley Road, Halesowen (Worcestershire), tobacconist, &c. Last day for proofs, March 18th, 1903. Trustee, E. P. Gorson, Official Receiver, 139, Wolverhampton Street, Dudley.

ELWELL, JAMES HENRY, 52, High Street, Bilston, tobacconist. Last day for proofs, March 2nd, 1903. Trustee, Samuel Wells Page, Official Receiver, 30, Lichfield Street, Wolverhampton.

#### Notices of Dividends.

HOOLEY, CHARLES, and HOOLEY, ARTHUR (trading under the style or firm of Hooley Bros.), 55, Pemberton Street, Old Trafford, Manchester, 130, Wellington Road, Eccles, near Manchester, and 37, Deansgate, Manchester, tobacconists. First and final of 65 74d. of 6s. 74d., payable March 12th, 1903, at Official Received. ceiver's offices, Byrom Street, Manchester.

HOOLEY, ARTHUR (separate estate), 130, Welling ton Road, Eccles, near Manchester, tobacconist. First and final, of 20s. in the &, payable March 12th, 1903, at Official Receiver's offices, Byrom Street, Manchester.

### Order made on Application for Discharge.

STRAUSS, SOLOMON, tobacconist, 363, Commercial Road, E., and 291, High Street, Leyton, Essex. charge refused. Date of order, January 20th, 1903.

### CIGARS! CIGARETTES! TOBACCOS!

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

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

In times like the present our

### £5 MIXED PARCELS

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

See our latest Terms and Discounts.

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

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

Distributing Depots: Liverpool, Leeds, Walsall, Wolverhampton.

Factory: Shrewsbury.

### NOTICE OF REMOVAL.

Owing to the great increase in our business during the past two or three years we have been compelled to remove from 13, Bunhill Row, E.C., to much larger premises at

12 & 14, BATH STREET, CITY ROAD, LONDON, E.C.

The new Factory (just finished) has been specially built for us, comprising some 15,000 feet floor space, and is one of the most up to date in London. Kindly note new address for future correspondence.

R. Lockyer 16.

Cigarette and Tobacco Manufacturers.

HOWES, HARLEY LEDGER, wholesale tobacconist, &c., 57, New Cut, Blackfriars, S.E. Trustee, G. M. White, 14, Old Jewry Chambers, E.C. January 20th,

GRUNDLAND, ROZA, 51, High Street, Camden Town, London, tobacconist. Trustee, G. W. Chapman, Official Receiver, Bankruptey Buildings, Carey Street, Date of release, January 30th, 1903.

NEAL DAVID, 11, Ondine Road, East Dulwich, cigar importer and cigarette manufacturer. Trustee, G. W. Chapman, Official Receiver, Bankruptcy Buildings, Carcy Street, W.C. Date of release, January 30th,

HUGHES, FREDERICK WILLIAM, 28, Windsor Road, Evesham, Worcestershire, lately tobacconist. Trustee, Luke Jesson Sharpe, Official Receiver, 48, Copenhagen Street, Worcester. Date of release, January

PAPE, WALTER MORRITT (trading as Pape & Son), 53, Market Place, Wisbech St. Peters, tobacconist, &c. Trustee, H. P. Gould, Official Receiver, 8, King Street, Norwich. Date of release, February 12th, 1903.

#### Partnerships Dissolved.

NUTTALL & COLLINS, tobacconists, Mansfield, Notts; Thomas Hunt Collins will carry on the business of tobacconist under the present style.

ROSENBERG, E. & CO., cigar merchants, 3, Back Pool Fold, Cross Street, Manchester.

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### In the Matter of—

IACOB LEON SLOBODINSKY.—On March 5th, at the London Bankruptcy Court, the first meeting of creditors was held before Mr. Walter Boyl, Assistant Receiver, under the failure of Jacob Leon Slobodinsky, the debtor having lately carried on business at 68, High Street, Whitechapel, under the style of the J. L. S. Tobacco Company. The debtor denied that he was insolvent, and attributed his present position to inability to realise his shares in the Company. He filed a statement of affairs, showing liabilities £15,497 4s. 2d., of which £13,197 4s. 2d. was expected to rank, and assets estimated to produce a surplus of £4,066 16s. 10d. The debtor submitted no proposal, and his affairs went into bankruptcy.

### ISHERWOOD'S ECYPTIAN CIGARETTES.

MESSRS. BARTLETT & BUCKLEY, of 17, Brook Street, W., the sole agents for the above well-known brand, have favoured us with samples. We have no hesitation in saying that for quality the cigarettes are unsurpassed, and they should certainly be tried by all retailers who have a clientele who desire a really high-class imported Egyptian. The manufacturers do not aim at supplying a low-priced article in competition with innumerable cheap brands on the market. Their object is to sell only the very best, therefore the price is high, but connoisseurs will not object to pay it once they have been induced to try

### TOBACCO TRADE AGREEMENT

THE reports that the British-American Tobacco Company has been "chartered" in Raleigh under the laws of North Carolina are not entirely accurate. The situation a explained to your correspondent at the office of the American Tobacco Company, is as follows:

The British-American Company has merely obtained The British-American a license to do business in that from North Carolina a license to obtaining such a fi from North Carolina in the State, and, as a preliminary to obtaining such a license state, and of its annual re-State, and, as a premium of its annual report will filed a copy of its charter and of its annual report will the Secretary of State. There was no occasion to incorporate a new company. In the same way a license to do business in New York State has been obtained by filing the necessary papers at Albany. The reason for obtaining such license is the purchase by the company of two plants to be used for the manufacture of cigars tobacco, and cigarettes for export. The factory purchased in North Carolina is the Duke plant at Durham which will now manufacture cigars and tobacco exclusively for the export trade; and the New York plant is the Kimball factory, located at Rochester, which will also manufacture tobacco and cigarettes exclusively for the export trade.

The purchase of these plants is in strict accord with the agreement between the British and American companies, as the export field, it was explained, aside from the British and American markets, is still open and competitive territory. When the compromise was arranged the Ogden's Company was turned over to the Imperial Tobacco Company, with the exception of its export business, which, with that of the Imperial Company and the American Tobacco Company, were turned over to the new British-American Tobacco Company. Under the agreement with the British interests the American Tobacco Company-or, rather, the Consolidated Tobacco Company, by which it is controlled—was assured of its business in the American field, including not only the United States, but Cuba, Porto Rico, the Hawaiian Islands, and the Phillippines, without competition from the British company. The Imperial Company will not encounter the competition of the American Company in the business of the United Kingdom of Great Britain and Ireland, including Scotland and Wales. In the British-American Company the Imperial Company has one-third of the stock and the American Company has The Board of Directors consists of six representatives of the British Company and twelve of the American, with Mr. Duke, of the latter, as its president. This British-American Company took the entire business of the Imperial Company and of the Consolidated Company in all foreign countries and in the colonies of Great Britain, including India, Canada, and Australia. The British-American Tobacco Company was permitted to enter the United States for the purpose of engaging in export trade with other countries, within certain limitations; and this it is now apparently arranging to do.

The American Tobacco Company some months ago secured control of the Havana Tobacco Company, which had previously purchased the Havana Commercial Company, a 20,000,000 dollar consolidation of tobacco factories and plantations in Cuba. It is understood that the Havana Tobacco Company has been endeavouring to make further acquisitions in Cuba. In this connection it is interesting to not ing to note that advices from Cuba state that several manufacturers, including the proprietors of the Ramon Allones cigar factory, the El Sol factory, the Partagas and the Romeo and Juliette factories, have signed an agreement not to soll their the agreement not to sell their brands or their plants to the American Tobacco Trust for ten years.—Financial

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### The Trade Papers

SAY ABOUT

### UNEEDACIGARS

#### CIGARETTE WORLD AND TOBACCO NEWS.

"We understand that since Messrs. Salmon & Gluckstein's 50 per cent. scheme, together with free window displays, has been placed before the trade, they have received upwards of 3,000 applications from retailers, who have not been slow to realise the fact that, in these price-cutting times, an article which guarantees a return of 50 per cent. profit is not to be lightly passed over."

#### CIGAR AND TOBACCO WORLD.

"Of the 'Uneeda' eigars themselves, it may be pointed out that they have been steadily selling for years past in the 'S. & G.' depots, and, therefore, are no newly-fledged productions. Made of the finest Darvel Borneo tobacco, they are excellent in appearance and handsomely boxed and labelled, while the conditions under which they are produced are thoroughly sanitary."

#### TOBACCO TRADE REVIEW.

"Such a line as the 'Uneeda' cigar of Salmon & Gluckstein can now fairly ask to be judged on its merits as a product of the Clarence Works, St. Luke's, and assuredly one 'merit' which will at once appeal to the retailer is contained in the announcement '50 per cent. profit.' The cigars which the retailer will distribute on such excellent terms are manufactured 'under ideal conditions.' Every cigar is carefully handled by foremen to see that badcoloured leaves are cast aside. The cigars are not dried in the slightest degree by heat, being stacked when finished to dry naturally—an advantage, because artificial heat takes away from the cigar its natural aroma. The leaf used is finest Darvel Borneo."

#### THE TOBACCO WEEKLY.

"They have already upwards of 4,000 customers amongst the retailers, and no less than 3,000 have already applied for the Uneeda cigar window show. The 'Uneeda' window show takes from sixty to seventy forms, varying in size and shape according to the taste or fancy of the customer, and the dimensions of the window in which it is designed to display it."

#### TOBACCO.

"In connection with the 'Uneeda' cigar, which offers 50 per cent. profit to retailers, the manufacturers offer retailers free window displays and tickets. The tickets are made with embossed gold and red plush. The benefit of the window display is that it can be made to fit in any part of the window the retailer may desire. The conditions of sale, which are on every box, ensure the trade against cutting, as the 'Uneeda' cigar must not be sold by wholesalers to retailers who will not carry out those conditions."

#### IRISH TOBACCO TRADE JOURNAL.

"The 'Uneeda' cigars are of the most excellent quality. For aroma and flavour there is nothing to equal them in British eigars.

UNEEDA UNEEDA UNEEDA UNEEDA UNEEDA

UNEEDA UNEEDA UNEEDA UNEEDA UNEEDA

### The Salmon & Gluckstein Factory.

Our representative was afforded the opportunity recently of going over Messrs, Salmon & Gluckstein's new factory in York Street, City Road, under the courteous guidance of one of the managers. He was enabled to see the really remarkable methods adopted to organise the working of this vast business, and more especially to note the arrangements which render possible



the manufacture of such enormous numbers of the famous "Uneeda" cigars, as are continually being called for. It would be impossible in the space at our disposal to give an adequate idea of the completeness in every detail of the system which is carried out in the immense building; what is particularly striking is the fact that everything required in the business is made on the

manufacturing "Uneedas"—of these there are two lots of 350 in two large, well-lighted rooms. The weekly turn out of "Uneedas" is about 800,000, and the manufacturers fully anticipate turning out a million a week indeed, this figure could be reached now if necessary, and will probably soon be reached if the demand goes on increasing at the present rate. Not only is this truly gigantic turn-out made possible by careful organisation, but the demand has been created and is continually being increased by systematic, persistent, and judiciously varied advertising. We reproduce two photographs and can not a this connection, and can not a state of the systematic are connection, and can not a state of the systematic are connection, and can not a state of the systematic are connection, and can not a systematic are

of interest in this connection, and can only add in conclusion that the exceptionally liberal terms offered to the retailer, besides the attractive free window displays which we have already illustrated, should induce the trade to stock "Uneedas as a profitable and quick-selling line.

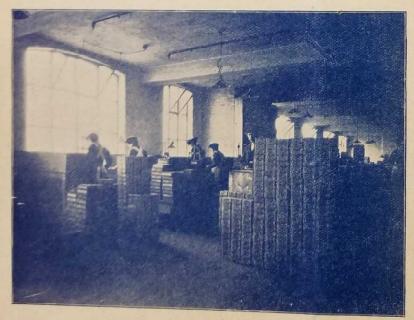
### Some Irish Lines.

MESSRS. P. J. CARROLL & CO., of Dundalk have favoured us with samples of some of their specialities. "Premier Coil" and "Mick McQuad" plug are retailed at 3½d. an ounce, and are of splendid quality. These goods have long been far-famed, and tobacconists who have customers who go in for this kind of tobacco should not fail to stock them, as, once tried, they are sure to be constantly asked for. We can confidently assert that Messrs. Carroll & Co., in this branch of their trade, cannot be excelled.

"RAPPAHANNOC" is a high-class cut tobacco at 5d. an ounce, and is sterling value. It is much consumed by pipe-smokers in Ireland, and is worth a trial, as, owing to the extreme care taken in its manufacture, it is sure to find a ready sale.

"TRAVELLER'S JOY," retailed at 4½d. per ounce, is another good brand. It smokes delightfully cool, and compares favourably with many higher priced

articles. Retailers should write to Messs. Carroll & Co. for samples, and judge for themselves.



premises, and the designing, printing, and box manufacturing are alone enough to occupy the attention of a small army of workers. It will be obvious that the task of controlling such a factory is a very heavy one, and it is really wonderful to note how smoothly everything works. The firm have over 3,000 employées, and at the present moment 850 women are occupied in

THE WESTMINSTER "TOBACCO BOX." This ancient relic of the City of Westminster was again before the City Council at its meeting on January 15th. Mr. H. A. Hunt, of Warwick Square, wrote stating that the celebrated box had hitherto been kept at Caxton Hall, but the strong room was so damp that the woodwork of the outer case of the box had been very much injured, and, having been repaired, the custodians were seeking some place of safety for it. He asked if the City Council could help the custodians to find a strong room at Caxton Hall wherein the box, which was of "inestimable value and interest to the whole of Westminster," could be kept in safety. The General Purposes Committee reported that the sate in which the tobacco box is stored is damp and without ventilation, and there are the sate in which the sate in which the sate in they had therefore given directions that all the papers and documents at

and that the room at Caxton Hall be removed, and that the room be placed at the disposal of the Overseer's Society; and that the door of the present safe, which has two locks, be substituted for one of the existing doors of the strong room. The report of the Committee was formally approved, and the safety of the famous box assured.



DE TABACOS

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

### Lords of England

In 100's, 50's Regalia Britannica



Princessas

WHOLESALE ONLY, FROM THE MANUFACTURERS:-

R.I. DEXTER & SONS, LTD.,

NOTTINGHAM.

### THE TOBACCO MARKETS.

Messes, Princial Bross, of roz, Fenchurch Street, London, E.C., report as follows under date of 2nd March, 1903:-

There has been more inspury for NORTH AMERICAN TORACCO during the past month, but so far the business done has not been on a large scale.

The February Imports were: 385 Hhds.; Deliveries 1,105 Hhds.; the present Stock being 37,211 Hhds., against 35,438 Hhds. in 1902; 38,217 Hhds. in 1901; 35,263 Hhds. in 1900; 26,853 Hhds. in 1809; 26,800 Hhds. in 1898, and 25,209 Hhds. in 1897.

VIRGINIA LEAF AND STRIPS.—Some sales principally in the cheaper classes of Dark Strips.

WESTERN LEAF AND STRIPS. - A moderate business in strips.

Otto. None on offer.

CHINA. Some fair sales.

JAPAN. - Quiet.

TURKEY, Market bare of stock. JAVA.—Some good parcels on offer,
DUTCH.—Fair demand. CAVENDISH.—As usual.

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

			Or IIII	MONT	112 11	CICIOS.			
								Per II	
Virginia I.	eaf, en	mmon,	middli	ng and s	emi-bi	right	4,414	4d. @	7d.
	col	ory, ar	nd good	to fine	000		127	8åd. ,,	1/2
Sn	ips, cor	nmon,	middli	ng and s	emi-br	ight		5d. ,,	rod.
				to fine	***	***	555	11d. ,,	
Kentucky		-	2000					34d. ,,	100
recommend.							0.8.8.5	34 ,, .	324.
	gou	sd and	fine			1000	17474.4	7±d. ,,	9∮q.
Str	ips, cor	amon,	middlin	ng	144	1922	944	5d. ,, (	$5\frac{1}{2}$ d.
	goo	d and	fine		1000	(2.55)	127	7d. ,,	ııd.
Maryland :	and Oh	10						**	rod.
Negrohead	and Ca	vendisl	n-com	mon and	l heate	d, mide	lling		
				bright a				6d. ,,	1/6
***		P		6					
Columbian								3d. ,, 6	od.
Java			1999			***		4d. ,, 1	od.
Turkey			111	×100		9.43	***	nomin	al
Japan						444		5d. @ 0	d.
China					444	***		4d. ,, ;	d.
Sumatra					* 10			6d. ,,	
Latakia							000	,, 3	
Paraguay					344			3d. non	
								-	

Greek						3d. 66 5d.
German and	Dutch					501, 50.
Manilla						5d 1/3 5d 2/6
Havana						1/- " 5/-
Yara and Cul	HL.					1/9 1, 3/6
Esmeralda						7d. " 101
Cigars						2/- 11 46/
Cheroots and	Cigars	, Manil	lla			2/- 17 46/-

BOARD OF TRADE RETURNS, month ended January 31st,

1901.	1902. lbs. 2,937,483 365,054	1903, lhe, 5,279,773 127,989
	3,302,537 5,789,591	5,407,76 <sub>2</sub> 5,247,726
=	2,193,124 475,688	<sup>2</sup> ,594,677 506,721
_	2,668,812 1,374,542	3, to1,398 1,613,305
5,960,534 516,320	5,130,607 840,742	7,874,450 634,710
6,476,854 7,545,848	5,971,349 7,164,133	8,509,160
	5,960,534 516,320 6,476,854	1hsc 1hsc 2,937,483 365,054  - 3,302,537 5,789,591  - 2,193,124 475,688  - 2,668,812 1,374,542  5,960,534 5,130,607 840,742  6,476,854 5,971,349

BONDED WAREHOUSE ACCOUNT, month ended 31st January.

		1901.	1902.	1903.
		lbs.	Ibs.	lbs.
Tobacco Unmanufactured		173,927,000	167,887,000	203,853,000
Manufactured and Snuff	***	1,988,000	1,852,000	2,262,000

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR FEBRUARY, 1903:-

	Virginia Stemmed. Virginia Unstemmed	Kentucky Stemmed, Kentucky	Unstemmed Maryland a Ohio.	Negrohead a Cavendish	Dutch and German, Havana, Cul	and Yara. Java.	Paraguay.	Columbian.	Turkey.	Greek	Manilla,	East India.	China.	Japan	Florida.	Algerian.	Porto Rico,	Latakia,	Havana Cigars,	St. Domingo	Varianas an South Americ	Esmeralda.	Brazil. Manilla	Cigars, orher sorts
Stock, 24th January, 1903	13118 6215	18208 30	6 54	1517	2265 27	16 18962	632	407	12590	1920	248	20	4606	2386	5045			5125	1462	266	2112	So	211 265	9 3554
Landed since	295 81		6 —	222	24	91 1521	4	-	223	43	5	4	490	172	256		_	189	435	-	1		76 17	100
Total Stock	13413 6296	18211 31	54	1739	2289 28	807 20483	636	497	12813	1963	253	24	5096	z558	530t		-	5314	1897	266	2113	110	287 283	
Exported	1 -	21 -	-	107	=	10 60	-	-	83	-	-	-	73	2	35	-	-	13	7	-		-	- 1	15 10
" Bonded	155 92	125	1 1	45	4	7 132	2	10	268	35	1	_	46	15	42	-	-	19	16	-	13	-		22 1
Duty Paid	291 62	352 -	4	14	102	90 812	20	1	500	42	7	-	90	68	546	_		106	413	=	23			
n Deliveries	447 154			166	106 I	07 1004	22		851	77	8	_	200	85	623	-	-	138	436	_	36	10	34 10	00 117
(1903		1000		1573	2183 27	19479	614	396	11962	1886	245	24	4887	2473	4678				1461				253 275	
Create and P. I.	14782 6612					60 18640		384	15235	1680	227	8.	4548	483	5264	-		1011	1231	265	1528	111	211 20.	40 2737
Stock, 21st February 1901	16843 6701	13303 123	5 135	1313	1792 21	18 18277	48	421	13968	969	314	384	5557	1383	5518	_	-		843	265	1672	476	16 12	26 2037
	16228 6811							426	12954	1188				3492	-			1000	1656		1628	439	8 10	61 2925
[1899]	11689 7176	6427 121	5 346	2289	3132 11	58 16033	305	_	11837		2000	1129100	-		-		-	20000	1114		-	510	160 19	53 2470
Imports from Jan. 1st to Feb. 21st, 1903	923 626	3	6 -	390	121 1	12 2011	36			157	5		623		297				824	10000	5	30	97 3	155 242
0 // // // // // // // // // // // // //	1157 676	_	5 —	1135	338 2	54 1486	445	_	1151	- 122		_	357		1226			2000	1243		79		138 5	37 324
Increase 1903		3	1 -	-		525		-		_		- 8	266					1148		_	-	30	=	
Decrease ,,	234 50			745	217 1	32 -	400	_	321	568		-			929				319		74	=	41 1	182 82
Deliveries from Jan. 1st to Feb. 21st, 1903	1175 353	1027	2 9	352	237 2	20 1937							385		1280			0.00	-		65	18	59 2	30 297
" " " " " 1902	1657 446	1072	5 11	809	335 1	59 1928		7	1666		1000		260		1323			257	988	-	64	20	87 2	356
Increase 1903			=	_		61 0	- 100		-	-					1323		_							
Decrease "	472 93		3 2	457	98 -		25			30	- 5		125					128	_				28	52 59
Entries have been receive	d for - H	hds	Carer	n	1		231					6	-	67	43	-	-	-	41			-		

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

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In one found; mis-sp

to the is firs

goods

Tobac

### HIGHEST CLASS MIXTURE

(Medium Strength).

# EXMOOR HUNT.

EDWARDS, RINGER & BIGG, Ltd., BRISTOL.

### RESULT OF FEBRUARY COMPETITION.

The Winner of last month's competition, in which the word "Cutting" was mis-spelt on page ii. of cover, was—

Mr. H. Mooney, Banbridge, Ireland,

to whom a parcel of Messrs. Jarrett Brothers' Goods to the value of 20/- has been forwarded.

### Our Mis-spelt Advertisement Competition.

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

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

### TWENTY SHILLINGS

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

Tobacconists and their Employes only.

The Editor's decision is final.

6	FORWARD THIS COUPON SPELLING BEE:
Addressed as follows:	Cigarette World, 2, Ellison Road, Barnes, London, S.W
Word Mis-spelt	200
In Advert. of Messrs.	
Signature of Competitor	
If a Retailer, state so	
If a Retailer's employé state who employed by }	ENGRED AND AND ADDRESS.
Postal Address	

### STANDARD LINES.

### . . FREE TO ADVERTISERS.

ANASTASSIADIS The Tobacconists' Supply Syndicate.	Edwards, Ringer & Bigg, Ltd.,	ISHERWOOD'S  Charest Explian Cigarettes.  Bartlett & Bickley,  17, Brook Street, London.	R. I. Dexter & Sons, Ltd., Nottingham,
ARISTON Tarkink Courseller, Cro.  8. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	FLOR DE MUNSHEE  Judian Cigais.  John Carldi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	KEY WEST (The Original 2d.) R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES  Adolph Elkin & Co., London.
ASTHORE Cigarettes and Cigars.  J. H. Custance. Putney, S.W.	FLOR DE SUMATRA  Indian Cigars.  Jarrett Bros., 70 & 71,  Bishopsgate St., London, E.C.	"LERNA" BRAND Cigars, Cigarettes, and Tobaccos. Lusby & Co. Ltd., 22, Minories, E.C.	TURKISH CIGARETTES  Teofani & Co., London,  Highest Award at Paris Exhibition, 1000
BANDMASTER  Special vil. Packet Line.  Cohen, Weenen & Co.,  52, Commercial Rd., London, E.	FLOR DE VARZES  Cigars.  R. I. Dexter. Nottingham.	LLOYD'S TOBACCOS  and Cigarettes.  R. Lloyd & Sons,  London.	TWO ROSES  J. Biggs & Son, Commercial St., London
CARLTON  Tohacca.  Wm. Clarke & Son, Liverpool.	GAINSBOROUGH  Cigarettes.  Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS  Tobacconists' Supply Syndicate, London.  See special advt.	"UNEEDA CIGAR"  50% Profit.  SALMON & GLUCKSTEIN, LONDON
P. J. Carroll & Co., Dundalk, Ireland.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	MONASTERY  Cigarettes.  Adkin & Sons, London.	VAFIADIS  Cigardte  Melbourne, Hart & Co.,  19, Basinghall St., London, E.C.
CHERRY-TIPPED  Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	CODIVA Cigars and Cigarettes. Aviss Bros. Ltd., London.	MYRTLE CROVE  Tobacco and Cigarettes.  Taddy & Co., 45, Minories, London, E.	VIKING Tobacco and Cigarette Lambert & Butler Branch of te Imperial Tobacco Co. (of Gt. Brita and Ireland) Ltd., Drury Lane, London, W.C.
CICARS James Steel & Co., 78. Duke St., Liverpool.	COLD FLAKE  Cigarettes and Tobacco.  W. D. & H. O. Wills, Ltd., London and Bristol.	NAVY CUT  Tobacco and Cigarettes.  John Player & Sons, Ltd.,  Nottingham.	WEST INDIAN PLANTERS PLANTORES CIGARS IN PACKETS OF 8 EAG  A. Scheuch & Co., 103. Fenchurch St., London, E.
COMMODORE  Cigarettes.  Adkin & Sons, London.	GRAND CUT VIRGINIA  Godfrey Phillips & Co., London.	PALM BRAND  Cigaretes.  R. Lockyer & Co.,  12, Bath Street, City Road. E.C.	ZEMINDAR  Mild Indian Cign  Jarrett Bros., 70 & 71,  Bishopsgate St. Within, London

### OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

Adkin & Sons, London, "Commodore Cigarettes"  Avias Brothers, Coventry, "Cigars"  Bartlett & Bickley, London, "Cairo Cigarettes"  Bartlett & Bickley, London, "Cairo Cigarettes"  Trand Cover it. Bartlett & Bickley, London, "Lumley Mixture"  Bartlett & Bickley, London, "Lumley Mixture"  Bartlett & Bickley, London, "Lumley Mixture"  Bell, J. & F., Ltd., Glasgow, "Three Nuns Tobacco"  Biggs, J. & Son, "Two Roses and Richmond Bouquet Cigarettes"  Cover it. Brankston, Thos, & Co. Ltd., British Brands"  Carridi, John & Co., London, "Flor de Munshee"  Carroll, P. & J. & Co., Dandalk, "Specialities"  Clarke, Win, & Son, Liverpool, "Carlton Tobacco"  Cohen, Weenen & Co., London, "See Condon, "Gainsborough Cigarettes"  Cohen, Weenen & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co. Ltd., Manchester, "High-Class Cigarettes"  Cope Bros. & Co. London, "Gainsborough Cigarettes"  Cope Bros. & Co. Ltd., Manchester, "High-Class Cigarettes"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Way Premises"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Way Premises"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Way Premises"  Cope Bros. & Co., London, "Gainsborough Cigarettes"  Cope Bros. & Co., London, "Way Premises"  Fally Rydoth, London, "London Mixture"  Barkston, Thos. & Co., London, "Valida Cigarettes"  Cope Bros. & Co., London, "Way Premises"  Cope Bros. & Co., London, "Way Premises"  Cope Bros. & Co.
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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.

UEEN

Telephone: 477 Avenue.

### Aviss Brothers

RELIABILITY COVENTRY. OF QUALITY.



THE TWO FINEST LINES OF 2D. CICARS

ARE

GODIVAS and PINKS OF PERFECTION.

WE SOLICIT your Orders for Samples.



## 'VIKING' NAVY CUT TOBAGGO

vol. vIII., NO. 41

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.