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Sweet, Cool, and Fragrant.

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Manufactured in TWO STRENGTHS—

The **MILD** for Pipe and Cigarette Smokers.

The **MEDIUM** for Pipe Smokers.

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A Magnificent Tobacco, Guaranteed Cut by Hand
FROM THE
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In 1 and 2-oz. Packets and 4-oz. Tins.
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**The Cigarette World
AND TOBACCO NEWS.**

MAY 15th, 1901.

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

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We hereby certify that we have printed and delivered

3,000 Copies

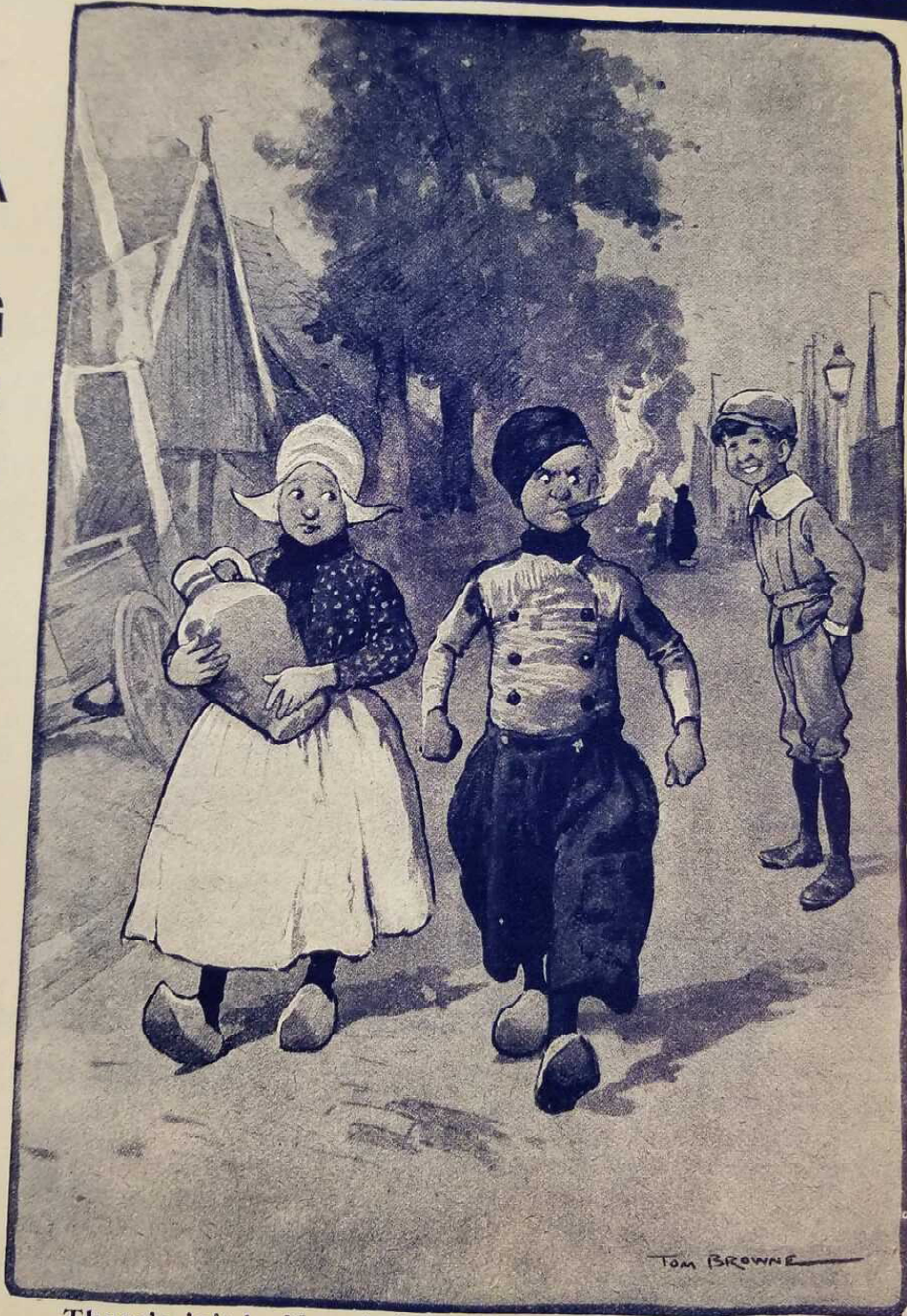
of the May 15, 1901, Number of the CIGARETTE WORLD.

CHORLEY & PICKERSGILL,
The Electric Press,
Cookridge Street,
LEEDS.

WE breathe again. After an endless number of rumours and a long period of suspense, the anxiety of the trade disappeared simultaneously with the cold snap, and prospects seem as sunny as the bright and genial weather of the first week of May. Sir Michael Hicks-Beach seems, at last, to have awakened to the fact that constant interference with the duties not only hampers a heavily-taxed industry, but tends to diminish the consumption of the weed, thus causing a loss to the revenue, which goes some way to reduce the extra amount received from the increased tax. The Chancellor of the Exchequer's reference to tobacco, in his Budget speech, is worth quoting: "I turn to tobacco. Twice in three years the tobacco

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SIDNEY PULLINGER, LTD.

BIRMINGHAM AND NOTTINGHAM.

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duties have been changed. There is no trade more sensitive to a change of duty, whether it be up or down, and I do not think it wise at this moment to impose additional taxation on tobacco."

In some quarters a hope was cherished that an additional tax of 2d. per lb. would be imposed, in which case the retailer could have raised the price of his loose tobacco 1d. an ounce, and would thus have been able to secure a reasonable margin of profit, and we can quite understand that the manufacturers, who had made preparations for an increase, would naturally have viewed the change with favour. In other quarters it was thought that the moisture limit would have been extended, but viewing the whole matter from the experience of past years, we think that on the whole the disorganisation of trade, which any alteration must have caused, would have far outweighed any advantage which might have been secured, and therefore we consider that there is cause for thankfulness that things have remained as they were.

In a case heard last month at Brentford County Court, of little importance from a general point of view, a point of interest to the trade was adjudicated upon. The plaintiff had recovered judgment against a tobacconist for goods supplied, and had put in execution. A third party intervened and produced a bill of sale under which the stock was assigned to him, and described as follows: "Three-penny cigars, twopenny cigars, cigarettes, cigar holders, pouches, pipes, &c." It was urged on behalf of the claimant that the bill of sale was void, on the ground that there was not a sufficient description of the goods assigned; the sizes and brands of the cigars should have been mentioned. The learned judge held that as far as the cigars were concerned the bill of sale was void, as the brands should have been stated. Merely saying a "six-penny cigar" was insufficient; it might be 6d. to-day and 3d. to-morrow.

THE law of bills of sale is full of pitfalls, but it is clear enough on the point of description, and our readers should be warned by the decision to insist on the fullest and most careful description of cigars and cigarettes should they have to accept such a form of necessity. We say cigarettes because we apprehend that the bill would have been void as regards them had any reference to their price been inserted, such as "cigarettes at 6d., 8d., and 9d. per ounce." There are, of course, innumerable brands of cigarettes, and these should, in such a document, be carefully specified.

THE report presented to the annual meeting of the shareholders in Singleton & Cole Ltd. at Birmingham on April 23rd was extremely satisfactory. A dividend for the second six months of the year was declared at the rate of 7 per cent. per annum, free of income tax, making, with interim dividend, 6 per cent. for the year. The sum of

£3,399 18. 5d. was carried forward. The goodwill, which two years ago stood in the books at £21,000, has been reduced to £12,000—a clear proof of the excellent management of the directors. There is always a grumbler, however, and on this occasion Mr. Parker made various complaints against the management of the most trifling nature; one of them was that the dividend had been paid a fortnight later than usual, and the others were equally trivial. We think the shareholders have every reason to be satisfied, and may congratulate themselves on having a board to manage their affairs of such ability and perseverance. It is no small tribute to the careful working of the business that in a year admittedly bad for trade profits should have been maintained, and there seems every chance that this year an even better result will be obtained. At the rate at which the item of goodwill is being reduced, in about three years at most there will be a clean balance-sheet, and the value of the shares as a permanent investment will be greatly increased.

Rosy reports are to hand regarding the results of the recent conference at Liverpool between the manufacturers and the governing body of the Alliance, but we confess we are inclined to imagine that the prospects of the new body have been made to appear much more favourable than they really are. The numbers seem to be increasing in a mysterious way; first of all the announcement was made with bated breath that the membership had reached four figures, the four figures speedily became 2,000, and now, since last month, the 2,000 have become 20,000. It is a very significant fact that despite this reported phenomenal increase, the opportunity of entering the Alliance at the nominal subscription of 2s. has been extended till November.

WE have often dwelt upon the weakness of this policy, but even at the risk of appearing to show an adverse front to a movement which has our warm sympathy, we must again point out that the enrolment of even 20,000 retailers at the paltry subscription of 2s. is absolutely no guide to the support which is to be expected when that subscription is multiplied by five, and any hopes based upon such figures are almost certain to be disappointed. The real test of the scheme is the test of all schemes, namely, are the retailers prepared to put their hands in their pockets to support it? This can only be known next year, when they have to part with a piece of gold instead of the humble florin.

THE Stock Exchange humorist has been at it again. A new enterprise was recently launched called the Guinea Gold Coast Exploration Co., and it was rumoured that an applicant for shares received eighteen shares out of 300. A wag hearing of this solemnly presented him with a box of Guinea Gold Cigarettes. We do not wish to say anything about the merits of the Company, but we have known to our sorrow similar undertakings in which after

"LA CINGARA," finest imported Mexicans.

Sole Importers:

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

Manufacturers of the Popular Registered Brands of Cigars. *Established 1832.*

La Fragancia AND Gironde

JAMES STEEL & CO.

ELAINE, Imperiales, Cissia, Paula, La Stella, My Fancy, La Aroma, El Globo, Courts, Fabarisa, Steel's Mexicans (Con. Fin. & Reg. Prizings), etc.

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(Late of 148 & 149, HOLBORN BARS),

Have REMOVED to their New and Extensive Premises in

CLERKENWELL ROAD,

Where all their New Lines may be Inspected.

ADOLPH ELKIN & CO.,

Wholesale Tobacconists,

140 & 140A, HOUNDSDITCH, LONDON, E.C.

Specialities.—La Nikle, 1d., Rothschild Cigar; Zealandia, 2d., Imperial Cigar.

PRICE LISTS FREE ON APPLICATION.

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a brief space of hope 100 shares were worth much less than a box of Guinea Gold. We hope in this case that the investor may not find the Guinea Gold the only gold he receives from his speculation.

THE heart of the anti-tobacco faddist will rejoice when he learns that a bill is to be introduced in the Isle of Man Legislature to suppress smoking. We fancy, however, that the lover of the weed in Manxland may rest in peace. Without tourists, the little island would fare but ill, and tourists are not likely to visit a place where they cannot enjoy the favours of My Lady Nicotine; wherefore there is not the faintest chance of this ridiculous measure becoming law.

THE following extract from a newspaper published in 1842 will be read with amusement in these days. The writer seems to have been a very indifferent prophet:—"The cigar nuisance has wonderfully abated during the last few years. There is, to all appearance, not a tenth of the number of smokers there was some time ago, and those who continue the practice seem to belong to inferior stations. Imitation has knocked cigar-smoking on the head. Having descended to shop-lads and all sorts of apers of gentility, it has been abandoned, as a matter of course, by those of higher rank. From whatever cause, we are glad that this abomination is getting turned out of respectable society."

IN view of the desire on the part of fanatics to see the duty on tobacco further increased, the following figures, which, of course, are merely approximate, may be of interest. Let us suppose that a working man consumes four ounces of 3d. shag per week. For this he pays 1s., and that sum is made up as follows:—

Duty at 3s. per lb., on four ounces	...	9d.
Cost of Tobacco to retailers, roughly	...	1½d.
Retailer's Profit	...	1½d.

The cost to the retailer may be somewhat less, as he can buy at from 3s. 2d. to 3s. 6d. per lb., but against this are his losses on shortage &c., so, for our present purpose, we may assume he pays 3s. 6d. per lb. A simple calculation shows that, in the course of a year, the smoker will spend £2 12s. in tobacco, out of which £1 19s. goes to the Government in duty. Taking the earnings of the average working man at £1 10s. per week—a somewhat high figure—we find that this sum is equivalent to an income tax of over 6d. in the pound. It should be noted that though the rent paid by a man of this class includes rates and taxes, yet those rates and taxes really come out of his pocket, since it is notorious that any increase of rates causes an increase of rent out of all proportion to the amount paid by the landlord; and at the moment of writing we learn that landlords are raising their rents to meet the large increase in the income tax.

Now let us compare the amount paid in taxation by the same working man on the beer he drinks. We hope we shall not be accused of exaggeration when we estimate that he drinks weekly two gallons of the national beverage. This, at 6d. per quart, works out at 4s. per week, or £10 8s. per annum, on a consumption of 104 gallons. Roughly speaking, 104 gallons are equivalent to three barrels of 36 gallons, the duty on which, at 7s. 9d. per barrel, amounts to £1 3s. 3d. Therefore, on an expenditure of 4s. a week on beer, only a fraction over 5d. goes to the State for duty, while on 1s. a week spent on tobacco 9d. is absorbed by the paternal Government. We do not make these remarks with any idea of suggesting further taxation on beer, quite the contrary, but we think it well to emphasise the truly enormous taxation which lovers of the weed are subjected to. One day a Chancellor of the Exchequer may be found of sufficient courage and foresight to considerably reduce the tobacco duty, and will reap a rich reward in the enormously increased consumption. May that day be soon!

THE American Tobacco Co. of the United States is, it is well known, a powerful combination in that land, and raps out death-dealing blows to opposition concerns. Lately, however, according to an exchange, the Trust has been neatly caught in its own trap. The American Tobacco Co. had been selling "American Beauty" cigarettes simply at the cost of the revenue stamp which is affixed to the boxes, and, furthermore, redeemed the empty boxes at the price of one dollar per hundred, but only in towns where "Carolina Brights," the product of an opposition company, were sold. The idea was, of course, to crush the latter brand out of existence, but the Wells-Whitehead Co., the manufacturers of these, had friends about in Baltimore, where, however, "Carolina Brights" were scarce, and consequently no premium was offered on the "Beauty" empties. These were saved up in tens of thousands and purchased at the rate of ten cents per hundred, transferred to opposition markets, and sold back to the Trust at their offered price of one dollar per hundred. After this had been going on for some time the scheme was, of course, discovered, and the Company's agents had to withdraw their generous offers and crushing tactics, but not before three or four smart people had netted over 2,000 dollars each on the transactions.

A NEW MATCH.—The Nonphoss Wax Vestas, the product of the "Non-poisonous Strike Anywhere Match Syndicate Ltd.," of 37, Walbrook, E.C., have been the subject of analysis by the *Lancet*, who report that the new match is entirely free from any kind of phosphorus. Amongst the ingredients which the heads contain are chlorate of potash and sulphur, the energetic chemical action of which is tempered by the presence of another body. It is satisfactory that makers have been stimulated, under the pressure of public opinion, to prepare a match which will not be injurious to the operatives employed in its manufacture. Further, the matches on ignition do not give rise to injurious phosphorus fumes.

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

Goodbody's EBLANA

HAND-MADE

A
Threepenny
Gem.

PATENT BOX



PATENT BOX

A
Perfect
Smoke.

HAND-MADE

CIGARETTE.

In boxes of Ten Smokes, beautifully got up in fancy outers.



Write for particulars to the Makers,

T. P. & R. GOODBODY, Dublin, London, Liverpool, Cardiff.

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Our Smoking Mixture.

LATAKIA.—Latakia, which gives its name to the famous tobacco, is a small seaport in northern Syria, which occupies the site of the ancient Laodicea, but the port has been blocked up with sand, so that only small, lightly-laden boats can enter. Behind the town extends a vast plain to the south beyond Jibleh as far as the range of hills in which live the Ansarieh, the descendants of the sect of assassins so famous in the time of the Crusades. This tribe is specially engaged in the cultivation of Latakia tobacco. At the end of December the ground is irrigated, and the sowing takes place in January, ten or twelve seeds being placed in a single hole made with a stick. As soon as the sprouts appear above the ground they are covered with mats, which are raised only when the sun is up. The women and children are employed in keeping off the birds and in weeding out the weaklings. In February the sprouts are transplanted to another field, where the earth is piled up well about them; in March they are kept well watered, and in April the harvest commences. The first leaves form what is called the new tobacco, and is smoked with delight by the Fellahs themselves, it being stronger than that obtained subsequently. From April to August the plants must be watered according to the state of the weather, and must receive general attention. The real harvest takes place in August and September. The plant is cut, the leaves removed, tied in bundles, and placed on mats to dry in the sun. In November this process is finished, and the tobacco is placed in horsehair sacks and put on the market. The merchants subject the leaves to a new drying, and then sort them according to colour, perfume and general quality. There are in all three qualities, of which the finest is obtainable only from the more elevated plantations of the Ansariehs. The plain of Koura, at the foot of Lebanon, also gives excellent Syrian tobacco, the best quality of which is very seldom seen in Europe. It leaves a white ash, while Oriental tobaccos as a rule leave a black or dark grey ash. Other inferior qualities are yielded elsewhere in Syria. In Turkey proper the chief centre of cultivation is Drama, in the Salonica province. This district gives about 700,000 kilos annually, the best quality going to Constantinople and the inferior to Russia. Pravista gives a poor tobacco, which all comes to Europe. In various other districts of Turkey in Europe tobacco is produced; as a rule it is very inferior, and goes either to Austria or Russia.

SPAIN TRIES GROWING.—Very many experiments have been made in Spain since she lost her colonies to produce tobacco at home. Every encouragement has been given these experimenters, but so far only a very poor tobacco, used by the middle and lower classes, has been produced in a limited area of Spain. Cuba will more than hold her own with her fine productions for cigars, which will be, and are, wanted by the better classes as much as ever, and are still imported into Spain, notwithstanding many obstacles imposed.

THE PAGE OF THE PIPE.—One of the curious appointments to the person of the King is the page of the pipe, whose office has the following origin:—When King Charles acquired the habit of smoking, he found that the clumsy pipes then in use demanded a good deal of attention, and he liked to have his tobacco finely cut for him, according to his own directions. He therefore appointed a page, at a salary of £100 a year, and in a moment of generosity he made the appointment permanent. Until 1765 the honour was held by the Duke of Grafton, who transferred it to a merchant named Harrison. During the reign of the late Queen Victoria the office was

a sinecure, but the descendants of Harrison are still entitled to the privilege of entering the presence of their sovereign at any time.

THE GERMANS, as is well known, are great smokers; nevertheless, the practice of smoking tobacco was first introduced into Germany by English soldiers, who fought for the King of Bohemia in the Thirty Years' War. And still more curious is the fact that this King of Bohemia was the son-in-law of James I. of England, to whom tobacco was an abomination.

ACCORDING TO an American exchange the young ladies of Springfield, O., have broken out into poetry (?) in order to give vent to their anti-tobacco feelings. The following specimens of classic rhyme emanating from members of the club show a delicacy of feeling that one would naturally expect from these chaste and coy maidens:—

"He who chews the nasty plug
Shall never have my waist to hug."

"He who will tobacco spit
Shall be my own true loved one, nit."

"You may rinse, you may gargle your throat
like a jug,
But the scent of tobacco still clings round
your mug."

PORTUGUESE RETURN TOBACCO.—A telegram from Madrid states that the Portuguese Customs officials have refused to allow tobacco sent by the Red Cross Society for the Boer refugees to enter the country. The tobacco will be sent back to Africa.

SNUFF SPOONS.—The snuff takers of the past used a variety of often expensive apparatus—an "artillery," as quaint old Dekker called it. Anent the taking of snuff in the late sixteenth or early seventeenth century, he wrote: "Before the meat comes smoking on the board, our gallant must draw out his tobacco box, the ladle for the cold snuff into the nostrils, the tongs and priming iron, all which 'artillery' may be of gold or silver, if he can reach the price of it; it would be reasonable, useful pawn at all times." All the world is familiar with snuff boxes, but snuff spoons are pretty little refinements of which this generation has hardly heard. Very probably they came into use about two years after Sir George Rooke's expedition to Vigo Bay in 1702, when he captured half a ton of tobacco and snuff from the Spanish galleons, and snuff thus became a common article in England. One of the characters in a comedy published at Oxford in 1704, entitled "An Act at Oxford," by Thomas Baker, says: "But I carry sweet snuffs for the ladies," to which Arabella replies: "A spoon, too; that's very gallant; for to see some people run their fat fingers into a box is as nauseous as eating without a fork."

"Some think the part too small of modish sand
Which at a niggard pinch they can command;
Nor can their fingers for the task suffice,
Their nose too greedy, not their hand too nice,
To such a height with these is fashion grown,
They feed their very nostrils with a spoon."

Not only in Sweden, Norway, and Lapland, but even in Kaffirland these refinements of luxury have been found; but not being provided, probably, with a superfluity of pockets, the users thrust the spoons into their hair. Those used in China are like the stoppers of cayenne bottles. Then there were the snuff mills, which were made of ivory, bone, or wood, with a grinder of iron, ivory, or stone. These miniature mills were about four inches high.—*Gentleman's Magazine.*

T. VAFIADIS & CO.'S EGYPTIANS

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

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

Freeman's
'Darvel Bay'
 (BORNEO)
CIGARS
STILL HOLD THE LEAD.



Sole Agents: **JOHN CARIDI & CO.,**
5 & 6, Bury Court, St. Mary Axe,
 Telegraphic Address:
"DRASTIC LONDON."
 Telephone: 477. Avenue. **LONDON. E.C.**

Gossip.

LT would have been the last straw that killed the golden goose and broke the camel's back, but, thank goodness, we can rest on our oars for a bit, anyway," said a Milesian friend to me the other day, in his endeavour to explain his feelings on the Budget, in one breath; and mixed as the metaphor may have been it conveyed the idea which is general in the trade. While all now say that they did not believe the duty would be altered, still a goodly number stocked as heavily as they could in order to be on the safe side, with the result that orders have been somewhat slow in the wholesale trade, and accounts—well s-t-o-w-e-r according to the reports of some of my friends. Certain it is that a great deal more money than usual is locked up in duties waiting to be released by sales to the public. This, however, will right itself in time, and I think we should all be thankful that no serious disorganisation of the trade has taken place.

* * * *

The Tobacco Trade Benevolent Association, which held its forty-first annual meeting last month, is an organisation which deserves the consideration and support of every member of the trade. One glance at the balance sheet should assure any inquirer as to the administration of the funds, for out of an income of, roughly speaking, £892 for the past year, relief to the extent of £841 was granted, the total expenses attending this distribution, including rent, printing, and petty expenses, only amounting to £21 1s. 5d.

* * * *

Considering the vast number of tobacconists in the kingdom and the comfortable financial positions of a great number in the trade, a revenue of £892 is a pitiful state of affairs for a Benevolent Association with such connections, although highly creditable to the comparatively few whose liberality has been and is the mainstay of the society. From a selfish point of view, an annual subscription of 10s. 6d. is a good investment against absolute distress in advanced age, should the world not always run smoothly, for in the case of candidates having been subscribers, or the widows of subscribers, they are entitled to the addition of a certain number of votes to those polled for them, in proportion to the number of subscriptions paid. At the last election one successful candidate for a pension had been a subscriber for 20 years, and in another case, the late husband had been a member for 22 years.

* * * *

By the way, while on this subject, not infrequently customers leave their change lying on the counter, and it is not discovered until some time afterwards. You do not in every case know to whom it belongs, and if nothing is subsequently said about it, the money finds its way into your own account. I do not mean to suggest that, failing the discovery of the proper owner, you are not the party best entitled to it, as it may only balance errors on your own part in giving too much change to other persons. But suppose you were particularly careful in the latter respect, and tried dropping the money left on the counter into a box labelled "The T.T.B.A.," and sending it to the Society at the end of every twelve months, do you think you would miss it very much? You would have the satisfaction of knowing that it would be used to a good purpose. Will you make that box to-day?

* * * *

It must have been a sight for the gods and tobacconists to see the two hundred and sixty-six smokers, who, according to *L'Indépendance Belge*, took part in the competition organised by the society called "De Jonge Pijpenrookers." We in England have been accused of taking our pleasures

sadly, but I think we can safely say the Belgians "take their excitement placidly." Pigeon eating, as a sport, pales before such a competition as this; the enthusiasm (puff) must have been (puff) immense (puff), two hundred (puff) and sixty-six (puff) smokers (puff) straining every (puff) nerve to keep (puff) their pipe alight (puff) longer than any (puff) one else (puff). One gentleman managed to keep going for 1 hour and 53 minutes, and was proclaimed the victor, the times for second and third being 1 hour 43 minutes and 1 hour 42 minutes respectively. But even the winner, M. Devas, must give pride of place to a competitor of last year, Sieur Mertens, of Louvain, whose magnificent and inspiring record in the world's history of contests, 2 hours and 3 minutes, says much for the tenacity of purpose which can be exhibited by an enthusiast when his ideals are sublime.

* * * *

The question of Early Closing of Shops legislation which is being discussed by a Select Committee in the House of Lords, is of real interest to the tobacconist. No one will deny, I think, that a whole or a half-holiday once a week, one little hour or two in which a man can call his soul his own, is a very desirable and necessary thing, and where assistants are employed such relief is generally arranged, so that legislation on the question would not affect them very materially so far as recreation is concerned, but it would be extremely hard on the small tobacconist who runs his own business and employs no assistants. As a rule such a trader has his "breathing time" all day long and depends mostly on his evening trade for business, his wife probably looking after the shop while he takes a walk in the morning or afternoon as the case may be. Now to force that man to close his shop, or the more prosperous tobacconist whose assistants already have their time for recreation, to be compelled to close his premises would be a distinct hardship to both. The prime movers of Half-Holiday Associations are as a rule the large drapery and furnishing concerns in a town, but without wishing to disparage the great good they have done in the shape of bettering the conditions under which their employés labour, I do say that their cases are not analogous with tobacconists and other traders whose businesses do not necessitate so many assistants, and therefore legislation should be discriminating in its application of any new Act that may come into force.

* * * *

The point that I wish to bring out is this—A large drapery establishment employs so many assistants that it would be impossible to give each one a half-day holiday per week in "twos and threes," as some of the turns would never be reached before the end of the week, nor could they divide their staff into two sections and say to one company, "Your half-holiday is Wednesday," and to the other "Thursday is your day," because that would mean shortness of necessary staff for two days. The various establishments rightly uphold that a holiday is necessary, and they therefore combine and agree to close their businesses for one certain half-day in every week, and I congratulate them on being able to do it. But with a tobacconist the state of things is entirely different; his time to work is, generally speaking, when others play. The man with an assistant arranges that the latter shall have his "time off" while he himself stays behind the counter, and *vice versa*, while the man who runs his business by himself has, as I have intimated, enough time on his hands already. That either of them should be compelled to cease business for half-a-day, and shut up their shops because the more numerous assistants in other trades require a holiday and cannot get it without closing, would be, I consider, a most unfair arrangement.

Indian Cigars.



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FOR
PRICE LIST.



Sole Agent

A. M. HOOPER, 1, Gresham Buildings,
E.C.



ADKIN'S "QUEEN" CIGARETTES

"SOLDIERS OF THE" 5 FOR 1^D

Manufactured by **ADKIN & SONS,**
LONDON.



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Trade News and Notes.

Trade Notes.

The firm of MESSRS. EDWIN ACKROYD & CO., cigar manufacturers, of Bradford, has been dissolved, owing to the decease of Mr. Edwin Ackroyd.

The following is the report of the BRISTOL CHAMBER OF COMMERCE on the local Tobacco trade for the past year:—"Both the imports of unmanufactured tobacco into Bristol in the year 1900, and the sales of the manufactured article for home consumption and for export, show a gratifying increase over previous years. The quantity on which duty was paid in the United Kingdom for the eleven months to the end of November, showed an increase of 1,873,000 lb. over the year before to the same date. We do not quote the month of December, because a very abnormally large quantity was cleared from bond in the early part of last December, as a precautionary measure lest the Chancellor of the Exchequer should again call upon tobacco to pay part of the sixteen millions needed for the war in South Africa. Any comparison of December, 1900, with December, 1899, would therefore be unfair and misleading, but in any case it cannot be doubted that the rate of increase of the first eleven months would have continued in December, and that the normal excess for the year would have been fully 2,000,000 lb. Of this growth the Bristol manufacturers have enjoyed at least their due proportion. The large imports sold freely at moderate prices during the greater part of the year. Unfavourable reports of the amount and quality of the crop harvested in America in the autumn (which will come forward next year) have recently caused a strong inquiry for the old crop, and the market closed strong at a slight advance. The additional duty of fourpence per pound, imposed by the Budget of last spring, disorganised and unsettled prices and arrangements for a time, but things have now settled down into the new groove, and it is much to be hoped that they will not be disturbed again. The growth of the export of manufactured tobacco from Bristol continues to be as marked and as satisfactory as ever. There are few civilised countries now to which it does not find its way. There can be little doubt that with regular weekly steamers to Bristol, and lower freights, imports of tobacco would also increase at a more rapid rate, so that by the time the proposed new dock at Avonmouth is ready for use, this branch of trade will be in a position to add its quota to the larger imports and exports which would thus be provided for."

The firm of MESSRS. BROOKS & SHEPHEARD, tobacconists, Southampton, Salisbury, and Cardiff, has been dissolved. Mr. George S. Shepheard retains the business at 94, St. Mary Street, Cardiff, where he will trade under his own name, while Mr. Brooks retains the

other businesses, and will trade under the style of the late firm. Mr. Shepheard quite recently was able to give the Cardiff police valuable information about a man who has since been arrested and charged with cheque frauds of an extensive nature. The man attempted to induce Mr. Shepheard to give him a reference to his bankers.

MESSRS. FINLAY & CO. LTD. (of which Company Mr. M. St. John is the managing director), have opened new premises in Grainger Street, Newcastle-on-Tyne, and are pushing forward with the completion of another new branch in the County Hotel Buildings. The Company is fast monopolising the best positions in the northern city, and for some years past have had kiosks on the platforms of the principal railway stations.

MR. T. H. FRANCOTT, Messrs. R. & J. Hill's representative, has removed from Forest Gate to "Badminton," 18, Whatman Road, Forest Hill, Kent.

MR. "CHESTERFIELD" GOODE has opened an attractive tobacconist's shop at 206, Balham High Road, under the alliterative title of The Station Segar Stores. Mr. Goode is not unknown to fame as a finished exponent of the "noble art," his bland and courtly bearing in all matters of sport having earned for him the title of "Chesterfield" after the celebrated peer of that name.

The oldest established tobacco firm in the North of England, MESSRS. HARVEY AND DAVY, Newcastle-on-Tyne, is taking a new lease of life under the energetic management of Mr. W. B. Rippon. The Hanover Square Factory has been considerably ex-

tended, and the newest and most improved machinery installed.

MESSRS. FENEMORE JONES & CO. have removed from Bishopgate Street to 6, Trinity Square, Great Tower Street, E.C.

The tobacconist's businesses belonging to the trust estate of F. KAPLAN & CO., 359a, Argyle Street, 549, Sauchiehall Street, and 59, Eglinton Street, Glasgow, are offered for sale by private tender. Messrs. S. E. Summers and Hay, C.A., of 58, Bath Street, Glasgow, are the agents.

MESSRS. KAPP & PETERSON LTD. have opened a new branch establishment in the Hotel Metropole Buildings, Sackville Street, Dublin.

A fatal accident to an engine-driver in the employ of MESSRS. J. & E. KENNEDY, Amiens Street, Dublin, happened on the 15th ult. The poor man never recovered from the shock caused by the laceration and subsequent amputation of a leg, caused by an entanglement in the machinery.

The business of the late Mr. WM. KERR, cigar importer and tobacconist, of Bridesgate, Irvine, and 19, Main Street, Gorbals, Glasgow, are offered for sale, separately,

TEOFANI'S
HIGH-CLASS
CIGARETTES
AWARDED THE
GOLD MEDAL
AT
PARIS EXHIBITION, 1900
(HIGHEST AWARD).

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

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

CLARKE'S

CARLTON

TOBACCO.



In 1 oz. Packets and ...

2 oz., 4 oz., and 8 oz. Tins.



WM. CLARKE & SON, Ltd.,

LIVERPOOL AND LONDON.

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TRADE NEWS AND NOTES—*continued.*

by private tender. The solicitors are Messrs. Gilmour and Christie, Irvine, N.B.

MESSRS. LAMBERT & BUTLER'S "VARSITY MIXTURE." "Varsity Mixture" is the name under which Messrs. Lambert & Butler Ltd. are putting on the market a high-class tobacco of medium strength. As indicated by the title, it is a mixture intended, more or less, for the better class of smoker, but from our experience of it we can recommend it to all as being deliciously cool and of agreeable aroma. "Varsity Mixture" is packed in $\frac{1}{4}$ lb. tins to retail at a minimum price of 2s. 3d., and as it will be listed at 7s. 6d. per lb. (less 5 per cent.) it will be seen that an ample margin of profit is assured to the retailer. The tins are appropriately adorned with a device of a college don and two bulldogs, the latter, we suppose, suggesting the "bulldogs" of university towns.

A special meeting of the **LEEDS TOBACCONISTS' ASSOCIATION** was held on the 24th ult., at the Boar's Head Hotel, Boar Lane, Mr. G. Carter, of Armley, in the chair. It was unanimously decided to dissolve the Association, and in its place establish a branch of the United Kingdom Tobacco Dealers' Alliance. Mr. Carter was appointed president of the new Leeds Alliance branch, with Mr. H. C. Webster and Mr. W. Pitts as vice-presidents, and Mr. A. White as secretary. The funds of the old Association are to be handed over to the Alliance after the payment of an honorarium to Mr. White for past services. Mr. H. G. Hey, of Halifax, the secretary of the Alliance, gave an account of the progress of that body, and especially of its relation with the manufacturers.

The old-established firm of **LUNDY, FOOT & CO.**, Parliament Street, Dublin, have secured premises for a branch establishment in Dame Street, in the Irish capital.

The creditors of **JOHN MEWAN, JUN.**, deceased, tobacconist, of 5, St. George's Road, Glasgow, will receive a dividend on May 28th at the offices of Messrs. Reid & Mair, 40, St. Vincent Place, Glasgow.

MESSRS. B. MURATTI, SONS & CO. LTD. have secured the sole right for the sale of cigarettes in all the bars, dining-rooms, and restaurants at the Glasgow Exhibition, as well as at the forthcoming Military Exhibition, London. Nine handsome kiosks have been erected in the grounds, and from these points of vantage pretty girls dressed in Oriental costume will dispense the firm's well-known dainty productions.

MESSRS. MURATTI'S SOUVENIR CIGARETTES.—Messrs. B. Muratti, Sons & Co. Ltd., of Whitworth Street, Manchester, having secured the sole right to sell cigarettes at the Glasgow Exhibition and the Earl's Court Military Exhibition, as noted in another column, have produced special packings to carry their well-known goods. For the first-named fair the Manchester firm are packing both Turkish and Virginian cigarettes of very fine quality in enamelled tins containing ten pieces, the lids of the boxes being beautifully coloured with a view of the Exhibition buildings. As the tin bears the wording "Souvenir Glasgow Exhibition, 1901," we presume that these are not for universal sale, but no doubt the Glasgow and surrounding tobacconists would find it to their profit to communicate with the manufacturers, and by stocking what is sure to be a locally saleable line reap the benefits of outside sales. For the Military Exhibition such an inscription is omitted from the boxing, which is cardboard. Here six large-sized gold-tipped special quality "Ariston" cigarettes are enclosed in boxes covered in royal red and blue leatherette paper with gold lettering, presenting an exceedingly attractive appearance. In each

case the lining of the tins or boxes have the following words printed in gold: "The name Muratti is sufficient guarantee of quality," and this sentence accurately sums up our experience of the cigarettes themselves.

MESSRS. OGDENS LTD. have published a guide to the Glasgow Exhibition. Although an unofficial publication, the handbook is decidedly worth the modest copper which is charged for it.

MESSRS. F. & J. SMITH, of Glasgow, have a fine exhibit in the main avenue of the Industrial Hall in the Glasgow Exhibition.

THE TOBACCO COMPANY SOELINGAN at Rotterdam mentions in its report an unsatisfactory out-turn of the 1900 crop. The estimate was 170,000 Amsterdam pounds, and only 132,673 Amsterdam pounds were delivered. The net proceeds of the tobacco was fl. 55,475, and the working charges fl. 94,456, so that the loss deducted from the reserve and earned interest amounts to fl. 25,161. The next crop is worked under favourable circumstances, and a better result is now expected.

The annual general meeting of the **TOBACCO TRADE SECTION OF THE LIVERPOOL CHAMBER OF COMMERCE** was held on the 1st inst., Mr. W. R. Clarke (the retiring chairman) presiding. There were also present Messrs. Thomas Ogden, W. H. Read, C. E. Samuelson, T. Parry, F. W. Smith, E. S. Jones, Arthur A. Reid, F. A. Goodwin, E. K. Yates, and Thomas H. Barker (secretary).—The report of the proceedings of the section in 1900-1901 was submitted and adopted. The term of office of Mr. W. R. Clarke having ended, Mr. Kerr Waddell was unanimously elected chairman of the section for two years; and Mr. Thomas Ogden vice-chairman for one year, *vice* Mr. Kerr Waddell.—It was resolved to ask the Mersey Docks and Harbour Board when the section could pay a visit of inspection to the new tobacco warehouse.—The meeting closed with a hearty vote of thanks to the chairman for his services in the past two years.

A silly rumour to the effect that **MESSRS. W. D. & H. O. WILLS LTD.** were offering a pension of 10s. per week to persons who collected 250,000 of their cigarette wrappers, having been spread in the neighbourhood of Batley, application was recently made on behalf of a case wherein a number of people had collected the supposed requisite number. Needless to say, no such scheme ever emanated from the Bristol firm, and they have replied to that effect. This is one of the stupid "million postage stamps" hoaxes.

Limited Companies.

HENRY CLAY & BOCK & CO. LTD.—The thirteenth annual meeting of the shareholders of this Company was held last month under the presidency of the Chairman of the Board, Lord Ebury, at Winchester House, Old Broad Street, E.C. In the course of the Chairman's address on the position of the Company, and dealing with the accounts presented, Lord Ebury said: The audited profits of your Company from all sources during the past year, including £2,385 which accrues to you from your connection as managers with the Havana Cigar and Tobacco Factories Ltd., are £49,380, or a fraction over £2,000 less than they were in the previous year; and it is not until we get to the final figure in the paragraph that we see what a real improvement there is in the position. That figure, showing the balance available for distribution, which in last year's

OUR NOTED

HIGH-CLASS TOBACCOS.

GOLF CLUB.

ROSEBUD.

RED VIRGINIA.

BURLEY GOLDEN CUT.



BROADWAY MIXTURE.

SWEET AS THE ROSE.

IN $\frac{1}{16}$, $\frac{1}{8}$ PACKETS AND $\frac{1}{4}$ LB. TINS.

THOMAS BRANKSTON & CO.,

69, 71 & 73, CARTER LANE, DOCTORS' COMMON, LONDON, E.C.

MURATTI'S LATEST PRODUCTIONS.

ARISTON, Gold Tipped 100's, 50's & 20's	} POCKET CASES.
ARISTON, No. 6	
NEBKA, No. 3	
	100's, 50's & 25's

All the above are packed in beautiful enamelled Tins.

PRICES ON APPLICATION.

Head Office and Factory: 54, WHITWORTH STREET, MANCHESTER.
London Office and Sale Rooms: 5, CREED LANE, E.C.

TRADE NEWS AND NOTES—continued.

report, owing to an inherited deficit, was only £9,007, stands this year at £27,210, enabling us both to pay a dividend of 7 per cent. on the ordinary shares and to restore to the reserve fund that which we took from it last year to make up the ordinary dividend. In the balance-sheet there are on the debit side two, and on the credit side three, salient features to which I think it is my duty to call your attention. The item of sundry creditors shows an increase of £34,000; but, inasmuch as we owe £11,000 less on balance of current account with the Havana Cigar and Tobacco Factories Ltd., the increase of debt is limited to £43,000. On the other hand, we have stock increased in value by £67,000, investment in outlay at tobacco plantations increased by £80,000, and sundry debtors in Havana—who, as you know, are mostly planters—decreased by nearly £70,000. Concluding, he said: I will just say a word upon the alteration of the articles of association, which will be submitted for your approval when the other business of this meeting has been concluded. The alteration is required because a legal decision, lately pronounced, has inaugurated a competition of quite an original character—that is to say, a constantly recurring race between expiring years and expiring directors. If the director survives the year, he is entitled to remuneration for his services during the whole of the past twelve months; but if the year sees the director out by ever so narrow a margin—it may be a question of hours or of minutes—he is not only not entitled to remuneration up to date, but if he has received anything on account of remuneration during the currency of that year his executors are liable to an action for its restoration. As you will probably be of opinion that death duties are a sufficient burden already, I feel little doubt of your concurrence in the proposed amendment. I am obliged by the new Act to trouble you to hear me read the auditors' certificate, which is as follows: "In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as auditors have been complied with, and we report to the shareholders that we have examined the above balance-sheet with the books of the Company in Havana and London, and, in our opinion, such balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the Company.—Charles Eves & Co., Chartered Accountants, auditors." I now move: "That the report and accounts for the year ended December 31st, now submitted, be received and adopted." (Applause.) Mr. Herbert B. Praed seconded the motion, which was carried unanimously. The Chairman next proposed: "That Mr. Robert Monckton and Captain Arthur Campbell be re-elected directors of the Company." This was seconded by Don F. de P. Alvarez and carried unanimously. The Chairman proposed: "That Article 79 be altered by inserting after the word 'Bock' the following words, 'and any director holding office for part of a year shall be entitled to a proportionate part of such remuneration.'" Captain Arthur Campbell seconded the resolution, which was agreed to. Mr. Helby proposed a vote of thanks to the chairman and directors. Mr. Fry seconded the motion, and asked if the chairman could give them any indication as regarded the prospects of the crop in Cuba. The motion having been carried, the Chairman, in acknowledging the compliment, said he would be very happy to give any information he possessed with regard to the crop; but Mr. Bock had not written them one single line on the subject up to the present time, and he (the Chairman) knew nothing about it. Mr. Fry: "Perhaps no news is good news." The proceedings then terminated.

E. GABARROT & CO. LTD.—The first ordinary general (statutory) meeting of this Company was held on the 15th ult. at Winchester House, E.C., Mr. J. C. Williamson (Chairman of the Company) presiding.

pointed out that, the Company having been registered on December 27th of last year, the meeting was held in accordance with the old Companies Act, and no accounts or resolutions were to be put before them, but it afforded the directors an opportunity of giving the shareholders any information that was desirable. Considerable re-organisation and radical changes were necessary, and while he himself thought the Company could be made to pay, he did not want the shareholders to be too optimistic and expect that they should jump from winter into summer without going through the treacherous spring-time. The directors would earnestly and energetically endeavour to improve their trade and keep down expenses. The Chairman called upon the Managing Director to address the meeting, and Mr. H. Baselow said:—I have much pleasure in complying with your request, Mr. Chairman, and I promise to be brief and to the point. With your permission, I will touch first of all upon those points that savour more or less of the unpleasant. The fact is that some of our competitors in Mexico have been trying to do themselves a good turn, if possible, at our expense. They had made it their business to disseminate most zealously amongst our clients in the Republic the statement that, owing to disunion and litigation in London, our Company would presently have to close its doors, and that the said clients would do much better to purchase their wares from them (our competitors) than to enlist their interests in the brands of Gabarrot & Co., which would soon vanish from the market. To some extent this mischievous policy has been aided by the course which your old Board and myself, as liquidator, felt compelled to pursue, namely, the husbanding of our cash resources. In the application of this principle of keeping our cash capital in hand it happened that certain credits to clients, somewhat liberally granted at one time, had to be curtailed, and with the sensitive nature of the Mexican this has had its drawbacks. But we have survived the set-back brought about by the combined influences mentioned, and our brands are again in the ascendancy. Another serious cause of anxiety was the protracted severe illness of our manager at Jalapa, Mr. Nauwelaers, who, however, I am happy to say, has now fully recovered, and is at his post again. Whilst I am speaking of Mexico, I should like to mention the fact that our attorney, Don Emilio Velasco, who, through circumstances beyond our control, seemed to have become in some measure alienated from us, has now notified his willingness to again represent our legal interests. Knowing, as I do, what Mr. Velasco has done for us, and how advantageous it will be for the Company to have the assurance of his support in the future, it gives me pleasure to make this announcement. It is gratifying to report that our Company has been favoured by the continued loyalty of our British and Continental customers. We have in these countries quite held our own, notwithstanding the general depression which has made itself felt in the cigar trade in Europe in the course of 1900. In the meantime tangible progress has been made by us in Australia. The new Board will have its hands full of work. I think I may safely say that I have kept the old business well in hand for them, thanks to a great extent to the good and uniform quality of cigars turned out by our factory. Divers plans of development will presently come under the consideration of the Board, who have every hope that when they meet you again they will be in a position to put before you a favourable report. A vote of thanks to the Chairman and his colleagues on the Board was proposed by Mr. Pratt and, seconded by Mr. A. Mottram, was carried unanimously; and after due acknowledgment the proceedings terminated.

SINGLETON & COLE LTD.—The fourth annual general meeting of the shareholders of this Company was held

Ogdens

**UNIVERSAL
SALE**

**Tobacco
AND
CIGARETTES**

TOBACCO:-

- Midnight Flake
- St. Julien
- Fruit & Honey
- Vanguard Navy Cut
- St Bruno Flake
- Coolie Plug Cut
- Redbreast Flake.

CIGARETTES:-

- Guinea Gold
- Tab
- Lucky Stars
- Virginia
- Rose Blush
- Corkers
- Alpine Belle.

Price Lists on Application to OGDEN'S LTD 33 Wapping Liverpool.

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TRADE NEWS AND NOTES—continued.

Fires.

A fire broke out last month on the premises occupied by Mr. J. J. LISTER, tobacconist, Bishop Auckland, when damage to the estimated amount of £250 was done.

Early in the morning of the 25th ult., a fire was discovered on the premises occupied by MESSRS. KENNEDY, cigar manufacturers, Nottingham. Considerable damage was done to the stock, and is covered by insurance. No cause can be given for the origin of the fire.

A disastrous fire is reported from Henderson City (Ky.), which has completely destroyed the magnificent stemming works belonging to MESSRS. GALLAHER LTD. The loss is rendered more acute by the destruction of about one million pounds of fine western leaf, consisting of wrappers, &c., which it will be difficult to replace.

Festive.

A Grand Bohemian Concert was given by the staff of MESSRS. BEWLEY & CO. LTD., at the Holborn Restaurant on the 24th ult., in aid of the widow and children of the late Mr. Charles Whistance, who for sixteen years was in the employ of the firm. The chair was taken by Mr. Baron Elkan, Managing Director of Messrs. Bewley, and a splendid array of talent contributed to a most successful evening. Messrs. Albert Bessie and Percy Tarling, the musical directors, both of whom are on the staff, are to be congratulated upon the result of their labours. During the course of the evening the Chairman, in thanking the company for their presence, and the artistes for the entertainment, intimated that the financial result of the concert was excellent, and that the committee would be in a position to hand over a substantial sum to the beneficiaries.

WELCOME BACK. — COLOUR-SERGEANT ARTHUR TYRER, of the 29th Company, I.Y. (Denbighshire Hussars), was entertained on Friday, 3rd May, at the St. George's Restaurant, Liverpool, by his friends and colleagues in the employ of Messrs. Cope Bros. and Co. Ltd. Mr. F. W. Knight presided. Amongst those present were Messrs. Charles Cope, J. A. Cope, W. H. Powell, H. Williams, T. E. Groves, H. P. Cowell, Walter Brewer, A. A. Constable, H. H. Parker, A. G. Baxter, J. C. Stansfield, H. Tate, A. Wolf, T. Edwards, C. Radcliffe, J. Fraser, jun., R. Brocklebank, Jenkins Powell, Sergeant Gillespie (Denbighshire Hussars), Private H. Jones (Imperial Yeomanry), and Private Hartley (Imperial Yeomanry); also Mr. W. J. Rowland, of London. The Chairman, in submitting the toast of the evening—that of "Our Guest and Hero, Sergeant Arthur Tyrer," whom they were glad and proud to welcome among them again, said his presence evoked, instinctively, sincerest sympathy and heartiest enthusiasm. Amid the stern and portentous evolutions of a strenuous war the people of this country looked to their devoted and loyal sons to aid them in the severe and terrible conflict in which they found themselves engaged. That appeal was not in vain. The patriotic responses from every quarter of our dominions illustrated the unity of Empire, and abundantly manifested the readiness of Britishers throughout the globe, wherever domiciled, to combine, to co-operate, and to coalesce in their espousal of any cause which they regarded as contributory towards good results, and tending to advance and consolidate the highest and best interests of all concerned. In these circumstances it was but natural to expect that from Liverpool, the second city of the Empire and the first port of the world, many lovers

of their country would be found to offer themselves for active service, the clarion appeal of the immortal Nelson still being magnetic and inspirational, and not least amongst these gallant men was our friend and guest, Sergeant Tyrer. He had proved himself a worthy, typical Englishman. For the time being he relinquished a comfortable commercial position and an attractive, congenial home, severing himself from his relatives and friends, and proceeding to a trying climate prepared to face all the terrible realities and liabilities of a merciless war, and, if need be, to risk his life in behalf of his country, to offer himself a sacrifice on the altar of duty. With this record before them, who, remarked the speaker, shall insinuate that the age of chivalry is past, that patriotism has become effete? In the past few virtues had been more admired and extolled than patriotism. It had been a favourite theme among orators, poets, historians, philosophers, the musician, the painter, the sculptor; the architects had, after their several ways, celebrated its glories, and appropriately the name and prowess of those who had done patriotic deeds had been inscribed indelibly on the bead-roll of fame and handed down for eternal gratitude and admiration. True patriotism, observed the Chairman, was not selfishness, cruelty, or revenge—not mere thirst for military glory. On the contrary (if rightly interpreted), it stimulated us to love our neighbour as ourself. It taught us to feed the hungry, to clothe the naked, heal the sick, to foster good-will and amity among nations, to minimise misunderstandings, and to settle them rationally and amicably. This was the spirit and these the motives that actuated and impelled and sustained our good friend. They hoped sincerely that the wounds our hero had received, although drastic and severe, might not remain with him; but they fervently trusted that his normal strength and health might speedily be re-established, and that in harmonious comradeship along with his colleagues in commercial warfare in Lord Nelson Street, he might be spared many years "strong to serve." In conclusion, Mr. Knight asked the company to rise and drink, with the greatest possible enthusiasm, the health of their genial friend and patriot, hero and warrior, Sergeant Arthur Tyrer. (Applause.) He was—

In action faithful, and in honour clear,
He broke no promise, served no private end,
He gained no title, and he lost no friend;
Enabled by himself, by all approved,
Praised, wept, and honoured by the friends he loved.

The toast was drunk with musical honours amid the greatest enthusiasm. During the evening the Chairman presented a handsome silver tankard to Colour-Sergt. Tyrer, bearing suitable inscription. Colour-Sergt. Tyrer, after suitably acknowledging the gift of his friends, said he considered it a great privilege and honour to have added his small share towards serving his King and country in the extending of our vast and glorious Empire. The musical part of the proceedings was of the most enjoyable description, and the items contributed by Messrs. Tom Barlow, Fred Owens, Charles Aspinall, and W. S. Redmond (Minster Quartette) were enthusiastically received. Mr. Alf Dean occasioned plenty of amusement with his humorous songs. Mr. J. Clarke gave a song and recitation, and both items were very favourably received. Dr. Cowell proved himself a most capable accompanist.

Foreign.

CUBAN EXPORT DUTIES.—A copy has been received at the Board of Trade, through the Foreign Office, of a despatch from H.M. Consul-General at Havana,

SALES STEADILY INCREASING.

HIGH-CLASS TOBACCO AND CIGARETTES.



In Tins and Packets only.



BADMINTON.

PERFECTION!! (Vide Press.)



In Tins and Packets only.

Badminton Cigarettes are
Hand-made from . . .
Badminton Mixture.

Exquisite Flavour and Aroma. Guaranteed Free from Scent.

Write for Particulars and Terms to the Manufacturers:

R. & J. HILL, Ltd. (Est. 1775), SHOREDITCH, LONDON, E.

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TRADE NEWS AND NOTES—continued.

reporting that the United States Government have issued a Decree, which was to come into operation on the 1st April, abolishing the export duties leviable on tobacco shipped from Cuban ports. The duties formerly in force were as follows:

Tobacco:		Dols. Cts.	
Manufactured			
(a) Cigarettes, in boxes	... Thousand	0	90
(b) Tobacco, cut	... 100 kilogs.	3	75
(c) Cigars	... Thousand	1	35
In the leaf or filler tobacco—			
(a) Harvested in the Province of Santiago and exported through the Custom Houses of Santiago, Gibara, or Manzanillo	... 100 kilogs.	2	20
(b) Other	... "	6	30

The Board have also received information from the same source to the effect that the United States Government have appointed a Commission of five members for the revision of the Cuban Customs Tariff, two of whom are American citizens established in Cuba, two Cubans by birth, and the fifth the present Collector of Customs.

AUSTRIAN CRITICISM of the Budget is wonderfully well informed, and, as usual, tells us much that the Chancellor of the Exchequer himself does not know. "Even the poor coster," says the *Wiener Abendblatt*, "has to pay half a crown more for his half a pound of tobacco."

CANADIAN CIGAR STRIKE.—Eight hundred cigar-makers in the city of Montreal came out on strike last month. This includes every factory in the city. About a year ago the Union ordered the men out in several factories because the manufacturers were employing more apprentices than the rules of the Union permitted. After negotiations the employers decided to conform with the rules of the Union regarding the employment of apprentices. Ever since that time both the workmen and the manufacturers have been preparing for the issue.

THE GREEK MINISTER OF FINANCE has just prohibited the import of thin white paper. This should only have been used for packing purposes or for the manufacture of copy-books; but it has been found that the paper was in many cases employed in the making of cigarettes. As cigarette papers form a special monopoly in Greece, it has been decided that only such thin paper may be imported if it contains a certain proportion of sulphur, whereby its use as a cigarette paper is made impossible.

MAURITIUS.—The Board of Trade have received a copy of an Ordinance (No. 35 of 1900), assented to by the Governor on 28th December, 1900, but which will not come into force until 1st January, 1902. It repeals Ordinance 16 of 1897, which imposes a tax on tobacco cultivated in Rodrigues, and exempts such tobacco from Customs duty when imported into Mauritius. On the coming into operation of the new Ordinance, a duty of 35 cts. per kilog. upon unmanufactured tobacco, grown and produced in Rodrigues, and a duty of Rs. 2 15 cts., instead of Rs. 1 85 cts. per kilog. upon unmanufactured tobacco (other than that grown in any of the dependencies of Mauritius, except Seychelles), when butted and stemmed, will be imposed on importation of these articles into the Colony.

CUBAN CROPS.—Under date of April, *El Tabaco*, of Havana, reports the following conditions of the crops in Cuba from their various correspondents in the districts named:

CIENFUEGOS.—Without fear of error it can be said that this year may be called the year of prosperity, because the tardo crop is expected to amount to 200,000 bales. The tobacco houses are insufficient for storing such a bountiful crop, and in consequence many other buildings are being fitted up for the purpose. The tobacco gathered in Mamey and Manzanares is already on poles, amounting in number to over 50,000 of first and second cuttings. The crops of La Carlota, El Norte, and other plantations are in the same condition. I am informed that the Havana Commercial Co. are going to develop on a large scale the famous Hoyo de Manicaragua, a tobacco district of splendid possibilities. Reports that planters here are asking exorbitant prices are incorrect.

PINAR DEL RIO.—The work of selecting in San Luis, Consolacion del Sur, Puerta de Golpe, Marcos Vazquez, Ovas, Chamizo, and in the vicinity of this city remains at a standstill. In San Juan and Martinez southerly winds, which are bad for tobacco, prevail. There have been periods of moderation, however, and planters are preparing to pile the leaf. On the farm of Sitio de Miralles eighteen caballerias have already been distributed, with a view to opening new plantations. In Marcos Vazquez rain was plentiful when the drouth was most severe in other localities. Benito Perez, Jose Maria Suarez, Francisco Dominguez, and Pedro Hernandez have excellent crops. Others have smaller quantities of good tobacco, but they fear that their piled tobacco is not uniform in quality. Some business in the new crop has been transacted in Paso Viejo and San Jose, the matule having been sold at from 80 cents to \$1, and offers have been made of \$35 per 100 pounds. The Remates colas have brought the highest prices. The Rio Seco, San Juan and Martinez crops of Messrs. Lezcano & Raymos & Regalado have been purchased by D. Pedro Urqiza for the Havana Commercial Co. They consisted of 1,000 bales, and brought very good prices. In Santiago, Tumbadero, and San Antonio the partidos tobacco is quoted at \$4.50 for "principal," \$2 for "suckers," and 50 to 70 cents for fillers, all in cujes of 210 mayas (two-leaf hands). It is said that Castaneda and Co. have contracted for 2,500 bales, and that Arguelles, Faure & Co. have made profitable deals in lomas.

LUIS LAZO.—Great damage has been wrought here by the continuous drouth. Of the 1900 crop some vegas are being sold at from \$40 to \$45, and up to \$50 for the run of the crop. Sales have been made at lower prices around Sumidero, Gramales, and Cabezas. The new crop is in the curing house awaiting rain to be piled. In Cayos de Pinar some vegas are being piled, and the planters are preparing for selecting.

SAN DIEGO DE LOS BANOS.—The scarcity of rain here seriously interfered with the development of the plants. Added to this we had a plague of parasites, which attacked the plants, leaving the earlier crop cut off. The crop here is not very early. There is still some tobacco in the field, due to very late planting, &c. Although the crop in this district is short as compared with that of last year, in quality it is superior. The last crop was washed by excessive rains and was of only secondary value. This year it has all the virtues desired of the "Semi-Vueltas," including the narcotic richness needed in leaf used for mixing with American tobacco.

Personal.

The Wills family of Bristol has absorbed two baronetcies and a Knight Commandership of the Bath within a decade, probably a record in the distribution of

TRADE NEWS AND NOTES—continued.

dignities, says the *Daily Chronicle*. SIR WILLIAM HENRY WILLS, who remained faithful to Gladstonian Liberalism, received his honour in 1893, no doubt as a consolation for political sacrifices. He retired from Parliament at the last election, and, when he is not engaged in his favourite pastime of yachting, lives quietly at the beautiful house he has erected near Ramsgate. His cousin, SIR FREDERICK WILLS, who became a Unionist, was made a baronet by Lord Salisbury, and entered public life as Sir William Henry retired, having been chosen one of the Members for Bristol at the last election. It is Sir Frederick's daughter whose engagement is announced to Sir Percy Douglas-Hamilton, heir-presumptive of the Duke of Hamilton. SIR EDWARD PAYSON WILLS, K.C.B., brother of Sir Frederick, received his dignity in consequence of his association with and contribution to the Bristol Convalescent Home, the Jubilee Memorial of the commercial capital of the West. The occasion of the opening of this Home was practically the last appearance in pageantry of state of her late Majesty, who added a touch of mediæval picturesqueness by administering the accolade to the Lord Mayor as she sat in her carriage in front of the Council House. Should each of these members of the large and wealthy Wills family choose to dwell in splendour, there would be Three Castles; and the honours that have descended on it prove that the pipe of peace hath her victories no less renowned than war.

The marriage of Miss H. J. SMITH, eldest daughter of Mr. Stephen Smith, tobacconist, of Market Street, Burnley, to MR. W. SIMPSON of that town, took place on the 24th ult.

MR. GEORGE HIGGS, tobacconist, of 11 and 12, St. John Street, Stamford, has been appointed by the Lord Chancellor, a Justice of the Peace for that borough.

SIR G. W. EDWARDS, of Edwards, Ringer & Bigg, the well-known Bristol house, celebrated his 84th birthday last month.

MR. J. NORTON, tobacconist, The Beehive Stores, Halstead, has been elected a member of the Urban District Council.

Obituary.

MR. JOHN BEARDSLY, tobacconist, Goalgate Street, Stafford, on the 8th ult.

MR. C. F. BRACE, for many years associated with Messrs. Fryer & Coultman, and latterly with Messrs. Pritchard & Burton, was buried on the 13th ult. at Wood Grange Cemetery, E. Mr. Brace was well known and greatly respected in the trade.

MR. D. FENNIMORE, tobacconist, at Flitton, Bedfordshire, on the 29th ult., aged 83.

MR. GEORGE CANNING, tobacconist, 19, Old Bond Street, Bath, on the 1st inst., aged 38. Mr. Canning was formerly in the employ of Mr. Packer, who carried on business in Northgate Street, but for some years past he was in business on his own account at the above address.

Law.

STOKVIS *v.* LONDON GENERAL OMNIBUS COMPANY LTD.: A WIDOW'S CLAIM.—This action, which was heard before Mr. Justice Grantham and

a special jury on the 2nd inst., was brought by the widow of Mr. Isaac Stokvis on behalf of herself and her two children, Lucien and Suzanne, for damages for the loss of her husband, whose death, it was alleged, was due to the negligence of the defendants' servants. Mr. Lawson Walton, K.C., and Mr. S. Mayer appeared for the widow, and Mr. Jelf, K.C., and Mr. Montague Lush for the defendant Company. The plaintiff's case was that Mr. Stokvis, who resided at Wellesley Villas, Clapham, up to the date of his death, carried on the business of a cigar merchant, a large portion of it being with licensed victuallers. On the night of the 7th of July, 1900, Mr. Stokvis had occasion to cross Newington Causeway, and in doing so sought to pass in front of an omnibus belonging to the defendant company, which at the time was standing still. When in front of the horses the driver, without any warning, started his horses, the result being that Mr. Stokvis was knocked down, the wheel passing over him, breaking his collar-bone and six ribs. The edge of one of the broken ribs, it was subsequently found, had projected into the lining of the stomach, causing the death of the deceased at six o'clock the following morning. The defence was a denial of all the allegations of negligence, and the plea that the accident was caused by the deceased suddenly falling in front of the wheel of the omnibus, which was being slowly driven at the time, so that it was impossible to pull up the horses and avoid the accident. Evidence having been given on both sides, the jury retired, and after an absence of an hour, returned a verdict for the defendants, as in their opinion it was a pure accident.

KAPP & PETERSON LTD. *v.* BROWN & SON, PERPETUAL INJUNCTION.—Mr. Justice Cozens-Hardy, sitting in the Chancery Division on the 26th ult., granted a perpetual injunction against the defendants, restraining them from passing off tobacco pipes as and for the patented pipes of the plaintiffs. The plaintiffs carry on business in Dublin, and they accepted an agreed sum for damages and costs.

BOWMER *v.* TEMPERTON. CYCLIST'S COLLISION.—This was an action heard at the Manchester Spring Assizes, before Mr. Justice Darling, on the 24th ult., wherein the plaintiff, Hugh Bowmer, tobacconist and hairdresser, Embden Street, Hulme, sought to recover damages from William Temperton, coach proprietor, of this city, in respect of personal injuries sustained in consequence, as alleged, of the negligence of a driver in the employ of the defendant. The defendant pleaded that there was no negligence on his part, that it was an unavoidable accident, and that the plaintiff was guilty of contributory negligence. Mr. Shee, K.C., and Mr. Wilkinson appeared for the plaintiff, and Mr. Sutton for the defendant. The plaintiff, it was stated, was riding his bicycle along City Road about 5.30 on the evening of the 14th December last, when he was knocked down by a cab belonging to the defendant and seriously injured. The plaintiff said he had his lamp lighted and was going at the rate of only four or five miles an hour, on the left side of the road, about 4 ft. from the kerbstone, when he was run into by the defendant's driver, who was on the wrong side of the road. He was incapacitated from business for five weeks, and in addition to this loss had incurred considerable cost for medical attendance, nursing, &c. The plaintiff denied in cross-examination that he suddenly emerged from the other side of the street and thus came in front of the cab-driver. He was ringing his bell continuously, as it was a very dark night and the streets about there were badly lighted. On behalf of the plaintiff several boys of 14 or 15 years were called. Two of them told the story of the collision in almost identical language and in the manner of a recitation, and the Judge got them to repeat their evidence

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TRADE NEWS AND NOTES—continued.

two or three times, which they did word for word as in their first statement, amidst laughter. One of them, replying to the Judge, said he was "middling" at school in learning things by heart. His Lordship said he in thought he was a very good one indeed (laughter). For the defence it was stated that the defendant's driver was on his right side, but seeing two luries before him he attempted, as he had a right to do, to pass them, and it was then that the plaintiff, who could not have been as near to the curb as he had stated, crossed in front of the cab, the driver of which stated that no bell was rung by the plaintiff, and that he was doubtful whether his lamp was lighted. The jury found for the plaintiff, damages £35. Mr. Sutton called his Lordship's attention to the fact that £50 had been paid by the defendant into court, and asked for judgment for the defendant, and his Lordship gave judgment accordingly.

SAVIDGE v. SAVIDGE. A TOBACCO TRAVELLER DIVORCED.—This case, which was heard by the President of the Divorce Division, Sir F. Jeune, on April 16th, was the petition of Mrs. Edith Mary Savidge, of Leeshill Street, Sneinton, Nottingham, for the dissolution of her marriage on the ground of the cruelty, desertion, and adultery of her husband, Samuel Beach Savidge, formerly a commercial traveller, of Nottingham. Mr. J. C. Priestley appeared for the petitioner, and there was no defence. Counsel for the petitioner said that the parties in this case were married on the 25th July, 1889, at the District Registry, Spilsby, Lincolnshire, and there was one child of the marriage, age ten years. The husband was a traveller for a firm of cigar manufacturers at Nottingham. He was very often drunk, and frequently cruel to his wife. In January, 1897, he threatened to strangle her, and caught hold of her by the neck, but her sister, Miss Wood, pulled him off. In the following August it was arranged that Mrs. Savidge and her child should spend their holidays at Blackpool, and the husband was to follow in a few days. Petitioner went to Blackpool as arranged, and on the 11th of August, instead of the husband coming as he had promised, he wrote a letter saying he was in trouble, that he was going to Sydney (Australia) for a ten years' contract, and that he was not coming to his wife. From that time to the present the respondent had deserted the petitioner. There was no doubt whatever that when he wrote to his wife he had misappropriated some of the funds belonging to his employers, and was trying to keep out of the way; and had it not been for the fact that there was evidence that he took up with another woman, with whom he lived for some years, there might have been difficulty as to the desertion. The adultery charged only came to the knowledge of Mrs. Savidge last year, although it occurred as long ago as 1893. It appeared that when on his rounds as a traveller he went to the Albion Inn, at Ripley, Derbyshire, where he was in the habit of selling cigars to the landlady, Mrs. Henneker. In February, 1893, he went there with a lady whom he represented was his wife—but who was not the petitioner—and a man named Wood, a lodger at the inn, gave up his room for them that night. This year, respondent was discovered living with another woman. He was arrested at the instance of his late employers—Messrs. Fletcher—from whom he had stolen money, and sentenced to four months' imprisonment. That was in January last, and at that time respondent admitted that he had lived with a woman for a number of years, and had never been out of England at all, though the petitioner had, by consent of the Court, gone through an expensive process of service by advertising abroad. Mrs. Savidge gave evidence in support of counsel's opening statements. She knew nothing in 1897 about her husband having embezzled his employers' money. He

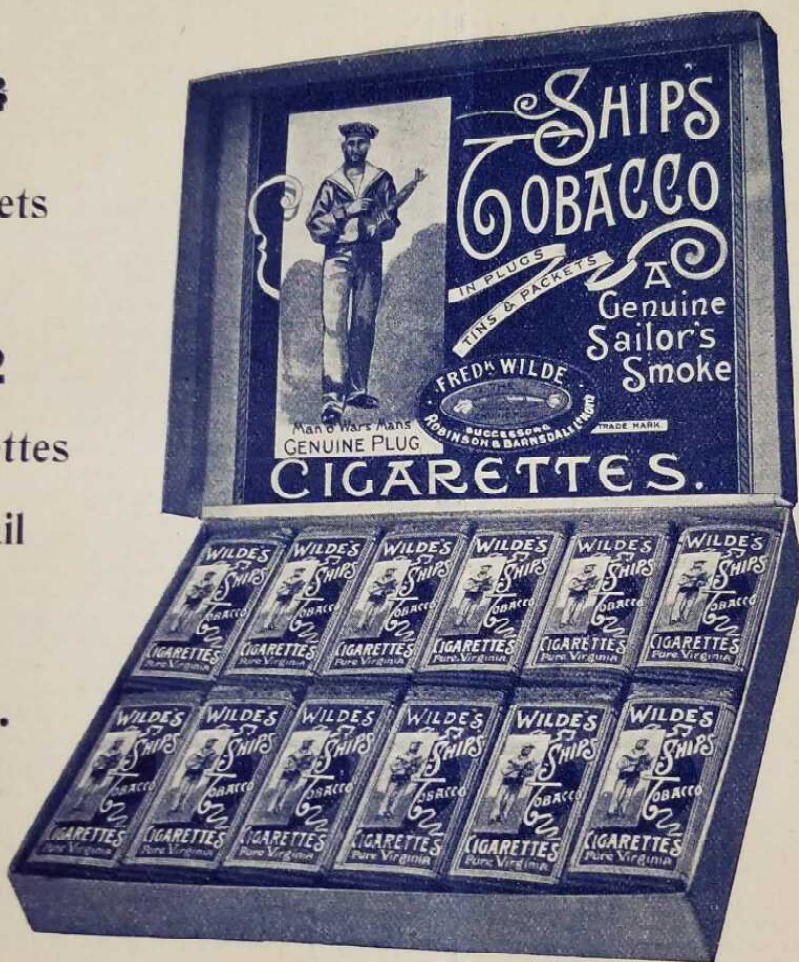
gave her an address to write to—to the Post Office, Sydney. She had no idea where he had gone, and had no idea where he was. She knew nothing until last year about his having gone off with another woman instead of going to Australia. Then some rumours reached her, and in consequence she went to Ripley, and saw the landlady of the Albion Inn there. She (petitioner) was never at that place with respondent in February, 1893. She applied through her solicitors for leave to serve her husband by advertisement, and had no idea that he had never been out of the country. After he was arrested and brought to Nottingham she saw him in gaol there. Since he left her in 1897 she had maintained herself and child. Miss Ethel Louise Wood, sister of petitioner, spoke to the act of cruelty charged in the petition. John Illisley Wood, blacksmith, Ripley, said he had lodged at the Albion Inn there for some years past, and knew the respondent, who was a traveller in cigars, and came there regularly every month. Witness remembered respondent coming there once with a lady he said was his wife. It was not the petitioner. Witness turned out of his room in order to accommodate the couple. Mr. Chas. Stroud, solicitor, The Pavement, Nottingham, said he had known Mrs. Savidge since she was a child. She consulted witness about her case, and after respondent's arrest witness saw Savidge, in company with the landlady of the Albion Inn, Ripley. Witness asked respondent whether he had been to Sydney, and Savidge said he had not—he had never been out of England. Witness next inquired why he had not returned to his wife, or sent her money for her maintenance, and respondent said he had lived with the woman he went away from Nottingham with, and that there had been two children. He also said he should offer no objection to his wife obtaining a divorce. His Lordship granted a decree *nisi*, with costs, and custody of the child.

KING v. HESTER. A RICHMOND TOBACCO BUSINESS.—This was an application by WILLIAM KING, a tobacconist, of the Broadway, Wimbledon, with regard to the business of a tobacconist now being carried on at 79, Kew Road, Richmond, and formerly the property of Mrs. R. P. Hester, deceased. Plaintiff had a very heavy claim against the business for goods supplied, &c., and the husband, Mr. G. N. Hester, who had also carried on the business, owed him for goods supplied. Since the 1st of April, Mr. Taylor, the Court arbitrator, had acted as receiver and manager of the business, under an order of the Court, and he reported that the business was being carried on at a loss. Pending the trial of the action between the parties, Mr. Taylor was ordered by the Court to continue to act on its behalf as receiver and manager, with instructions to dispose of it at the earliest possible moment.

WALTERS v. SMITH: WIFE'S CLAIM TO FURNITURE.—This action was brought at the Clerkenwell County Court on the 9th inst. by Messrs. Walters & Co., Church Row, Houndsditch, against Mr. Leopold Dalmar E. Smith, trading as L. Dalmar & Co., Falkirk Road, Kentish Town. The case arose out of a judgment obtained by the plaintiffs against defendant in March last. A distress was levied by the Sheriff at the house of defendant, whose wife now claimed that the furniture belonged to her. Counsel, in opening, said that in August, 1891, Mrs. Rebecca Smith was married to defendant. For seven years previous to the marriage she was engaged at a tailor's and outfitter's establishment in Regent Street, as manageress of the ladies' tailoring department. During that time she had saved something like £100, which was placed by her in the Euston Road Post Office Savings Bank. Prior to the marriage she had lent a portion of the money to her brother-in-law; and after the marriage she lent the

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TRADE NEWS AND NOTES—continued.

balance of it to her husband to enable him to purchase some houses in Somers-town. The money lent to her husband and brother-in-law was paid back, and placed by her in the Camden Road Post Office. In May, 1890, Mr. Smith asked his wife to advance him a sum of £200. She complied with the request, on the understanding that he should make over to her the furniture in the house at 155, Brecknock Road. In March, 1898, her husband wanted some more money, so she lent him £20 out of the amount she had placed in the bank, she having at that time a sum of £54 7s. 7d. deposited there. In October, 1898, her husband wanted some more money, and his wife lent him a further sum of £34; and in August, 1900, she advanced him another £10, that sum being obtained by the sale of a Jubilee £5 piece, a gold watch, and some of her jewellery. She made the sum she had lent her husband reach the total of £88. Having lent previous sums of money she was not willing to advance further money unless the furniture in the house was made over to her. Accordingly, on the 10th of August, 1900, when the final sum was paid, it was signed and settled that the furniture should be made over to her, the value of the same being estimated at £88. Rebecca Smith, the claimant, went into the box and bore out the learned counsel's statement. Cross-examined—She did not know her husband's liabilities in January, 1900, were over £4,000. She did not know that his assets realised only 3s. in the £. All the money she had paid into the bank came from her husband, except the £20 from her brother-in-law. She did not sell the furniture because she had three children, and did not want to get rid of it. Leopold Smith, husband of the previous witness, gave evidence in support of the claim. In cross-examination, he said the two houses which he had bought were given as security for money borrowed to enable him to go into business, but were afterwards sold by the mortgagees. The Judge reserved judgment.

BATEMAN v. SHAW. ALLEGED SLANDER ACTION.—In the King's Bench Division, on the 10th inst., before Mr. Justice Mathew and a special jury, this action was brought by Mr. Frank Bateman, a cigarette and tobacco manufacturer, carrying on business at Sackville Street, W., against Mr. Robert Shaw, a boat builder, of Great Marlow and Bourne End, to recover damages for alleged slander. The defendant denied that he uttered the words complained of. Mr. Kemp, K.C., and Mr. Lincoln Reed appeared for the plaintiff, while Mr. Broxholme represented the defendant. It appeared that the plaintiff had a houseboat at Great Marlow, and in 1894 the defendant did some work on the plaintiff's boathouse. The defendant sent in his bill, and after a time the plaintiff deducted £12 for damage alleged to have been done to a skiff while in the defendant's charge, and the value of a lady's fur cloak which had been lost, and forwarded the defendant a cheque for the balance, and endorsed it "in settlement of account." The defendant was annoyed, and the plaintiff afterwards brought an action for slander, alleging that the defendant had accused him of being a swindler and a thief. That action was settled, the defendant apologising and paying the costs. The plaintiff now contended that the defendant, in August, 1899, repeated the slander to a Mr. Hall. The defendant denied that he had uttered the words complained of. The jury found a verdict for the defendant. Judgment accordingly with costs.

RUCHON v. M'COLGAN (trading as Baldrick & Co.).—G.B.D. and J.B.D.—In the Chancery Division of the Dublin Courts, before the Vice Chancellor on the 6th inst., an application was heard for an interlocutory injunction on behalf of MM. Auguste Marechal and

Ferdinand Ruchon, of 15 and 17, Rue des Balkans, Paris, against Mr. Neal M'Colgan, tobacconist, trading as John Baldrick & Co., at 3 and 5, Foyle Street, Londonderry.—Mr. Stephen Ronan, K.C., applied on behalf of the plaintiffs for an interlocutory injunction restraining the defendant from manufacturing or selling pipes marked J.B.D. or any other colourable imitation of the plaintiff's trade mark, G.B.D., and for the delivery to them of all pipes not of the plaintiff's manufacture in the defendant's possession or control marked with the defendant's deceptive marks. The application was supported by a number of affidavits. James Adler, a member of the firm in London who act as agents of the plaintiffs, stated that he visited the defendant's branch shop in the Diamond, Derry, on 17th April, where he saw the genuine G.B.D. pipes in the window and also a case of J.B.D. pipes, the latter being marked 6d. Complaints had been received that the sale of J.B.D. pipes was interfering with the sale of the G.B.D. make. He afterwards called at the defendant's shop in Foyle Street and informed him of the infringement of the trade mark. The defendant declined to give any undertaking that he would discontinue selling the J.B.D. pipe, and refused to give the name of the person who supplied them to him. In another affidavit, Mr. Stubbings, of Moorfield, London, tobacconist, stated that the G.B.D. pipes were well known in the trade and were of a quality and finish superior to the J.B.D., which he had examined. In his opinion the J.B.D. pipes would readily be mistaken by an ordinary purchaser for the plaintiffs' manufacture, and he had no doubt that a dishonest retailer would have no difficulty in passing them off as the plaintiffs' goods. Counsel also read an affidavit made by the defendant to resist the application, in which he alleged that the mark J.B.D. was not an imitation, colourable or otherwise, of the plaintiffs', as the mark used by him was a much larger mark than the plaintiffs'. He stated that he had been connected with the business for thirty years, and for some fifteen years up till within the last two years he sold the pipes marked J.B.D., and no exception was taken to the mark by the plaintiffs. The mark J.B.D. represented the initial letters of his trading name, "J. Baldrick, Derry." When he revived this mark in February last, he did so in perfect good faith, and never for a moment imagined that he was infringing the plaintiffs' trade mark. The J.B.D. pipes were sold absolutely as his own manufacture. While believing he had a good defence, in order to avoid costly litigation over a matter to which he attached no importance, being a small trader, he desired his solicitor to communicate with the plaintiffs as to withdrawing the mark J.B.D., and he submitted that in face of the statements contained in that letter the plaintiffs should not have taken further proceedings, involving him in unnecessary costs. Counsel read the letter written by Mr. Wm. O'Doherty, solicitor for the defendant, offering an undertaking not to use the stamp J.B.D. on any pipes, provided plaintiffs offered no objection to defendant clearing out the few gross of pipes in his stock marked J.B.D. The solicitors for the plaintiffs replied that they could not accept such an offer. A further letter was written by Mr. O'Doherty saying he would agree to a consent not to sell any more of the J.B.D. pipes, which had been manufactured for the defendant by a Manchester firm, and adding that the question of costs could be settled hereafter. Mr. Moriarty (instructed by Mr. W. O'Doherty, M.P.) for the defendant, complained of the unfairness in which this matter had been brought before the Court. Plaintiffs alleged that complaints had been made that the plaintiffs' trade mark had been imitated. From whom had these complaints come. Nowhere was it stated that the complaints had come from Derry or the North of Ireland. Plaintiffs were bound to satisfy the Court that no person

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TRADE NEWS AND NOTES—continued.

using ordinary care and diligence could possibly be mistaken in purchasing the Derry pipe in the belief that it was one of the plaintiffs' pipes. It was not pretended in any of the affidavits that any human being had been deceived, and it was common sense that anyone who wanted to buy a G.B.D. would know that he could not get one at 6d. In view of the offer made by the defendant on the 29th April to sign a consent, he submitted that the plaintiffs were only entitled to costs up to that date. The Vice-Chancellor said no blame was to be attached to the plaintiffs for not sending a consent. The defendant was found to draw up a complete consent. He would grant an interlocutory injunction against the defendant, Mr. Ronan, withdrawing any claim for damages, and offering to take the hearing as the trial of the action, this was agreed to, and the Vice-Chancellor granted a perpetual injunction against the defendant with costs.

CORRÉ v. JONES. A QUESTION OF RETURNS.—

This was an action in the City of London Court, brought by Messrs. David Corrè & Co., of Colonial Avenue, E.C., against Mr. H. S. Jones, Church Road, Upper Norwood, for the recovery of £6 os. 6d., for cigars supplied. Defendant had paid £5 3s. 6d. into court, and claimed the balance for empty boxes which, he stated, plaintiffs should have taken back under agreement. Plaintiffs denied such an arrangement. His Honour said the case might go before a jury if the plaintiffs thought it worth their while, but if not, there would be judgment for the defendant beyond the money paid into court.

Police.

CIGARS ON FALSE PRETENCES.—At the Bradford City Police Court, on the 26th ult., William Warriner (26), a clerk, was charged on remand with stealing by means of false pretences five hundred cigars, valued at £5, the property of Messrs. Joseph Spink & Sons Ltd., wine, spirit, and cigar merchants, of Bradford. Mr. Alex. Neill conducted the prosecution.—Mr. C. L. Atkinson, who appeared for the prisoner on the previous occasion, said that he had decided to withdraw from the defence.—The facts, briefly related by Mr. Neill, proved that, on the 6th ult., the prisoner, who is an entire stranger to Messrs. Spink, sent a telephonic communication to their place in Market Street, requesting them to forward five hundred cigars similar to those he had been in the habit of purchasing. It so happened that a gentleman bearing the same name had at one time been in their employ, but he was now engaged at another hotel in Bradford. It was thought that the order was from this gentleman, and the cigars were packed up and delivered to a boy whom the prisoner commissioned to call for them. A man to whom the prisoner tried to sell the cigars thought it advisable to make some inquiries, with the result that the prisoner was arrested.—In defence the prisoner stated that he had had no intention of defrauding the prosecutors. He meant to commence business in the tobacco trade, and had secured the cigars to start with.—Detective-inspector Abbey said that the prisoner had been previously convicted of forgery, and had been sentenced, amongst other places, at the Assizes at Leeds and Liverpool. He had also been expelled from Antwerp for an offence.—Mr. Neill said that he had received instructions to prosecute in a charge against the prisoner of obtaining £13 worth of cigars from Messrs. Whitaker & Co., of Bradford, but he would withdraw the case.—The Stipendiary Magistrate imposed a sentence of six months' imprisonment with hard labour.—On sentence being passed the prisoner asked that he might see his sister before he went to prison, in order to

hand over some personal belongings, but Mr. Abbey said the facts of the case were of so peculiar a character that it was undesirable that he should be allowed to have any communication at all with his sister.—Mr. Skidmore said the matter would be left entirely in the hands of the police.

BETRAYED BY A SHADOW.—At the Southampton Borough Police Court, on the 18th ult., a labourer named William Lee pleaded guilty and was sentenced to three months' hard labour for stealing a box containing 36 cigars, value 3s., from a tobacconist's shop, 32, Orchard Lane. Ellen Small, the prosecutrix, said that on the previous evening, about nine o'clock, she saw a shadow on the shop door, and on going into the shop she saw the prisoner behind the counter with a box of cigars. Prisoner handed them to her and bolted. Prosecutrix chased him, and he was afterwards arrested.

A TRICKY CUSTOMER CAUGHT.—At the Hove Police Court, last month, James Jennings Frowd (32), of Sackville Road, Hove, was charged with stealing a walking stick from the shop of Mr. George Lynton, a tobacconist, of 44, George Street. Prosecutor stated that the prisoner entered his shop in the evening, and was served by an assistant. After he had gone witness missed the walking stick (produced) from a rack in the shop, and he afterwards gave information to the police. The solicitor for the defence said if the Bench would allow the case to be withdrawn he had made arrangements to compensate the prosecutor. The Bench agreed to this being done on payment of the costs.

A TRAVELLER'S EXPENSES.—At the Birmingham Quarter Sessions, on the 30th ult., Levy Marks (25), traveller, was indicted for embezzling the sums of £1 10s. and 15s. on the 13th of November last, and the sum of £2 17s. on December 6th, received by him on account of Elkan Simons, his master. Mr. Stubbins (instructed by Mr. J. E. Hill) prosecuted, and Mr. McCardie (instructed by Mr. Baker) defended. The prisoner was a cigar traveller in the employ of prosecutor, and it was alleged by the prosecution that he received the sums of money mentioned and did not account for them. The defence was that prisoner had used the money as expenses, inasmuch as he found £3 10s. a week allowed for that purpose insufficient. He told the jury in the box that he had frequently spent his wages of £1 12s. 6d. in paying his travelling expenses. He was required to stay at the best hotels and to wear a top hat. He had £4 10s. to go to Dumfries and back. Prisoner was given an excellent character. The jury found the prisoner guilty, but with the strongest recommendation to mercy, and they hoped he would be dealt with under the First Offenders Act. The Foreman said that the jury also found that prisoner was not allowed sufficient money to carry on his business as traveller for Mr. Simons, and that on some of the long journeys he had to go he had to take the money and use it to get through his journeys. The Recorder said he had intended to deal with the case under the First Offenders Act. Mr. Stubbins, on behalf of Mr. Simons, remarked that he ought to say that he had letters in his possession showing exactly how the money had been spent. The Recorder: It is sometimes wiser for a jury not to say too much. The Recorder then bound the prisoner over in his own recognisances to come up for judgment at the Easter Sessions in 1902 if called upon, and prisoner left the Court amidst loud applause.

ALLEGED EMBEZZLEMENT BY A TRAVELLER.—At the Chester City Police Court, on April 15th, Joseph Henry Gibbs, residing at Princess Street, Moss Side,

All Tobacconists should commence the New Year by possessing
a copy of

SINGLETON & COLE'S Gigantic New Price List

(332 PAGES)

Of all purely Tobacco
Trade matter.



All Address necessary—

SINGLETON & COLE, LD., BIRMINGHAM.

CIGARETTE PAPER TUBES

FOR "PUSH" WORK.

SUPPLIED TO
CIGARETTE MAKERS.

The Tubes are supplied Plain, or Printed in
Bronze, Gold, or Colour, for "Push" work, in
various Lengths and Diameters.

Samples and Prices on application to the

Patent Cigarette Machinery Co.,
17, Creechurch Lane, Leadenhall St., E.C.

MANUFACTURERS OF

"Le Transporteur" New Cigarette Hand Machines.
Machine for Making Cigarette Paper Tubes.

THE TIP TOP 2d. PACKET.

Monastery Cigarettes



Are not two 1d. Packets in one,
but equal to most, and better
than many, 3d.

Adkin & Sons,

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TRADE NEWS AND NOTES—continued.

Manchester, was charged with embezzling £12 3s. 9d. belonging to George Day & Co., tobacconists, Chester. According to the prosecution, defendant was engaged by Mr. Day as traveller on commission. It was his duty to collect money from customers, and account for the sums he received at the end of the week. A short time ago it was found that certain sums had not been accounted for, and an inspection of defendant's sheets showed, it was alleged, that the defalcations amounted to nearly £100. The case was adjourned, and defendant came up again on bail on the 22nd ult., when Mr. Churton appeared for the prosecution, and Mr. Shawcross, barrister, Manchester, for the defence.—Mr. Churton said it was alleged that prisoner had embezzled something like £100, but he only intended to proceed with the three charges of embezzling sums amounting to £20 odd. Prisoner entered the employ of Messrs. Day & Co. in October, 1899, and it was alleged that at Rawtenstall and elsewhere he had, after goods had been forwarded to his order, wrongfully called upon the customers and received payment before payment was due, and had not accounted to his employers in his weekly returns for the receipt of such moneys.—The defence was that Messrs. Day & Co. had not paid prisoner the commission agreed upon, and that he had retained the sums in question in order to bring them to book. It was urged that if a proper settlement was arrived at, prisoner, who had the money, was prepared to pay every penny of it.—The Bench decided to commit the prisoner for trial at Quarter Sessions. He was then charged with uttering a false receipt for £12 3s. 9d. to one William Stanley, of Manchester, with intent to defraud. This case was also adjourned, and on the 2nd inst. prisoner again appeared to answer the charge. Mr. Churton prosecuted, and stated that prisoner was employed by Mr. Day as a traveller on commission in the Manchester district, one of the conditions of the service being that he was only to sell goods to the trade and not to private customers. He opened an account with a Mrs. Harriet Stanley, of 130, Princess Road, Manchester, and in December last he induced her to allow him to send goods to her house from Chester which he wanted for some friends of his. Goods to the amount of £9 5s. 3d. were sent to Mrs. Stanley on the 14th December last, and on the following day prisoner unpacked the goods and took them to his own house. The bill, which was sent to Mrs. Stanley, prisoner receipted, although he had received no money. Further goods were sent in the same way, and on the 23rd March Mr. Day sent a bill for the total amount, £12 3s. 9d. Mrs. Stanley felt very uncomfortable about it, and sent her husband with the bill to Gibbs, who, without more ado, wrote a receipt purporting that Mrs. Stanley had paid him £12 3s. 9d., whereas she had paid nothing. He (Mr. Churton) supposed Gibbs had disposed of the goods to his friends and put the money in his pocket. He had never paid Mr. Day one farthing, and he had simply used Mrs. Stanley as an intermediary. Evidence having been given in support of this, Mr. Shawcross, for the defence, admitted that prisoner had violated that clause in the agreement which prohibited him from trading with private people, but he explained that it was Christmas time, and as some of prisoner's friends were anxious to obtain some cigars, prisoner good naturedly offered to supply them with some. He asked Mrs. Stanley, from whom he bought his newspapers, to take them in for him, and when they arrived he took them away. He gave her a receipt to indemnify her against any claim made by Messrs. George Day and Co., and the receipt subsequently given was for the same purpose. He utterly failed to see where the forgery came in. Although he had no doubt prisoner had done what was unwise and improper, he contended that he had not been actuated by any fraudulent motive. To show his good faith he was prepared to hand over the

amount of the bill at the present moment. The reason prisoner withheld Messrs. Day's money was because there was a dispute between them in reference to the amount of commission due. Prisoner was committed to the assizes for trial, bail being allowed.

A TOBACCONISTS' BICYCLE.—At Leamington, on the 1st inst., a man described as W. WORLEY CHAPMAN, confectioner, of 81, Gosford Street, Coventry, was charged with stealing a bicycle, value £15 15s., the property of MR. F. JAMES LAUD, tobacconist, 61, Regent Street, Leamington.—The prisoner was sent to gaol for one month.

In Parliament.

THE BUDGET.—On April 25th, in the House of Commons, the Chairman put the question, "That the additional duty on tobacco, beer, and spirits, imposed by the Finance Act, 1900, shall continue until the 1st August, 1902." Mr. W. Redmond moved that the increase put last year on tobacco be removed, and that the tax be the same as it was before last year. He did not think the tax pressed equally on all classes of the community. The tax on imported cigars was altogether too little, and that upon ordinary tobacco too much. He found on inquiry that cigars at one shilling each were used by many members of that House. Mr. J. Wilson (Mid-Durham) said the Labour members had objected to the war from its inception until now. The tea tax was not an equal tax, because equality was a relative term, and a tax imposed alike on a family with an income of twelve shillings a week, and on another family with as many pounds a day, could not be an equal tax. He objected to any indirect duty whatever being placed on a necessary of life. Mr. Caine, while admitting that a revenue must be raised somehow, objected to this specific way of raising it. The present duty on tea pressed very hardly on the poor, who bought their tea at a penny an ounce, the tea being weighed in paper, so that they paid for the paper at the price of tea. He thought that the poor consumers of tea should have had more sympathy from the Chancellor of the Exchequer, and he suggested that the duty should be reduced, and that when the Agricultural Rating Act came up for revision the Chancellor of the Exchequer should recoup himself by dropping the doles. He moved the addition of words exempting Ireland from the tax on tobacco. The Chancellor of the Exchequer replied that the proposal was a practical impossibility. The amendment was negatived by 278 to 56. The Tobacco resolution was then agreed to.

In the ISLE OF MAN HOUSE OF KEYS, on the 2nd inst., MR. J. D. CUCAS gave notice that at the next sitting of the House he would ask for leave to introduce a bill to prohibit the use of tobacco by juveniles (hear, hear).

Novel Game of Cards.

On Monday, the 15th ult., MESSRS. ROBINSON AND BARNSDALES' employes held a Social Smoker at the Barleycorn Inn, opposite their factory, with the object of seeing whether they could play Whist and Nap with "FULL PACK" cigarette boxes instead of playing cards. There were 150 of their male employes present, and after a couple of hours spent over the card tables, the evening was wound up with a selection of songs, pianoforte recitals, &c., &c.

AMSTERDAM TOBACCO SALES.

THE second sale of the season for Sumatra and Borneo tobacco was held on the 16th ult., when the very large quantity of 23,149 bales was offered to tender, of which 1,600 bales were Bornean, and the balance of 21,549 bales Sumatran leaf. But little attention comparatively was paid to the former, all the run being upon Sumatra. Seldom or never before had Amsterdam witnessed such a large supply of choice parcels, and the market was eager and excited to an unusual degree. The Americans were in great force; but Continental buyers were little, if at all, behind. The high prices at the previous opening sale had tempted sellers to put forward fine parcels on the present occasion; so that the general average of the sale was very high. This will be seen from the following analysis:—

Sold at 300c., or 5s., per pound	Bales.
" 250c. or upwards (4s. 2d.)	446
" 200c. " (3s. 4d.)	3,212
" 150c. " (2s. 6d.)	7,608
" 100c. " (1s. 8d.)	5,694
" 40c. " (os. 8d.)	2,577
Results not declared	1,285
	2,327
Total	23,149

The honours of the sale fell to the United Lankat Plantations Co. Ltd., to whom belonged the parcel heading the analysis, a first shipment from its Doerian Moelau estate. This Company also sold, together, two more parcels, the first and second shipments from its Padang Tjermin estate, at an average of 245 cents, or 4s. 1d., for 959 bales; and the first shipment from their Songei Gerpa estate consisting of 403 bales at 200 cents, or 3s. 4d., a pound. The second place was secured by the Deli Maatschappij, which sold a lot of 810 bales (brand /C/1) at 295 cents, or 4s. 11d.; while third place was secured by the Deli and Langkat Tabak Maatschappij, which marketed 400 bales at 270 cents, or 4s. 6d. The Paya Jambu Estates Co. Ltd. sold 318 bales at 225 cents, or 3s. 9d., and the British Deli and Langkat Tobacco Co. Ltd. 413 bales at 190 cents, or 3s. 2d.; while the Serdang Tabak Maatschappij realised 115 cents, or 1s. 11d., for 268 bales. The New London Borneo Tobacco Co. Ltd. sold three parcels, aggregating 1,275 bales, and the New London and Amsterdam Borneo Tobacco Co. Ltd. realised 45 cents, or 9d., for 325 bales. Up to date, there has been sold a total of Sumatra tobacco of 33,609 bales, at an average price of 181 cents, or 3s., in addition to which the entire crop of the Niewwe Asahan Tabak Maatschappij, consisting of about 8,000 bales, has been sold out of hand before even its arrival in Europe. The price has been kept secret, but, it is rumoured, is in the neighbourhood of 140 cents, or 2s. 4d. Of Borneo tobacco there has been sold to date 2,957 bales, at an average of 108 cents, or 1s. 9½d. There is now lying in Amsterdam 41,681 bales of Sumatra and 2,252 of Borneo leaf.

The third sale of the season was held on Friday, the 26th ult., when 18,290 bales of Sumatra and 2,052 bales of Borneo leaf were offered to tender, besides 80 bales of Mexican leaf, or a total of 20,422 bales. The market continued very strong, the statistical position overriding all interested attempts to depress it. The visible supply is some 60,000 to 70,000 bales short of last year, or, say, roughly 20 per cent. while the fieldage planted this year is

again short of that from which the crop now selling has been gathered by about 10 per cent., according to the statistics of Mr. Henri Dentz. The general quality of the leaf offered showed a slight decline, as was only to be expected, this being already the third sale, as the general rule is for the best parcels to be sold earliest. The parcels offered were, however, on all sides uncommonly fine, and may be judged from the analysis below:—

Sold at 300c., or 5s., per pound	...	...	...
" 200c. or upwards (3s. 4d.)	...	...	1,110
" 150c. " (2s. 6d.)	...	...	6,053
" 100c. " (1s. 8d.)	...	...	4,465
" 50c. " (os. 10d.)	...	...	5,571
Below 50c. " (os. 10d.)	...	...	2,047
Results not declared	...	...	234
	...	...	1,002
Total	...	...	20,422

As at the previous sale, the United Lankat Plantations Ltd. headed the list, with the lot appearing first in the analysis. This consisted of the first and second shipments from their Padang Brahrang Estate, sold together at the above average. Second place was taken by a parcel of 483 bales belonging to the Deli Maatschappij, brand M/1, which fetched 274 cents, or 4s. 7d., a pound, the same Company scoring also third place with 264 cents, or 4s. 3d., for 500 bales, brand QB/4. The British Deli and Langkat Tobacco Co. Ltd. sold two parcels, aggregating 905 bales, at an average of 123 cents, or 2s. 1d., and the Serdang Tabak Maatschappij 363 bales at 92 cents, or 1s. 6½d. The Borneo tobacco belonged chiefly to the New Darvel Bay Tobacco Co. Ltd. and the New London Borneo Tobacco Co. Ltd. The former sold six parcels, amounting in all to 1,233 bales, at an average of 205 cents, or 3s. 5½d., and the latter 385 bales at 70 cents, or 1s. 2d., and 194 bales at 62 cents, or 1s. 0½d. Both these lots were late shipments. The figures now to hand show that up to date there have been sold of the total Sumatra crop 60,999 bales at an average of 171 cents, or 2s. 10d., and of the Borneo crop 4,769 bales at 124 cents, or 2s. 1d. The averages of the British Companies are as follow:—United Lankat Plantations Ltd., 252 cents, or 4s. 2½d.; Paya Jambu Estates Co. Ltd., 215 cents, or 3s. 7d.; British Deli and Langkat Co. Ltd., 131 cents, or 2s. 2d.; New Darvel Bay Tobacco Co. Ltd., 194 cents, or 3s. 3d.; New London Borneo Tobacco Co. Ltd., 109 cents, or 1s. 10d.; New London and Amsterdam Borneo Co. Ltd., 61 cents, or 1s. The highest average of any Dutch Company is that of the Deli Maatschappij, 211 cents, or 3s. 6d.

AN ANCIENT PIPE.—A curious pipe has recently been found under the floor of one of the ground rooms of Buildwas Abbey, an ancient Cisterian monastery, situated about two miles from Broseley. Experts have pronounced this curio to be of the early Elizabethan period, that is to say, the date of its manufacture would be some twenty years prior to 1586—the year commonly ascribed to the introduction of tobacco into England. The stem, however, is not perforated, and the pipe, therefore, could never have been smoked; while, even if it would draw, the weight of the whole would forbid the operation. The most feasible supposition as to its use is to the effect that the pipe, being a dummy, was used as a sign; not by a tobacco merchant, though, for tobacco could not have been known when it was made, but by a herbalist or wise man, who prescribed, and probably also himself dealt in, certain herbs, which were smoked medicinally by the country folk as a cure for various minor ailments.

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From the "London Gazette."

Receiving Orders.

CARTLIDGE, ANNIE (trading as A. Williams), tobacconist, &c., wife of Joseph Lear Cartlidge, trading separately and on her own account, at 45, High Street, Tunstall. Date of petition and receiving order, April 20th, 1901, on debtor's own petition.

HOPPER, THOMAS HUTCHINSON, lately tobacconist, &c., 9, Silver Street, Stockton-on-Tees. Date of petition and receiving order, April 19th, 1901, on debtor's own petition.

STEVENS, ADA MARY, lately tobacconist, widow, Silver Street, Salisbury. Date of petition, April 16th, 1901; receiving order, April 25th, 1901, on creditor's petition.

NEAL, DAVID, cigar importer and cigarette manufacturer, lately carrying on business at 37, Lower Kennington Lane, S.E., and prior to that at 44, London Road, Croydon. Date of petition and receiving order, May 3rd, 1901, on debtor's own petition.

First Meetings and Public Examinations.

GOODMAN, EDWIN CHARLES, tobacconist, 1, Camden Road, Tunbridge Wells. Date of First meeting, April 19th. Examination May 20th, 2.30 p.m., at Town Hall, Tunbridge Wells.

CARTLIDGE, ANNIE (trading as A. Williams), tobacconist, &c., wife of Joseph Lear Cartlidge, trading separately and on her own account, 45, High Street, Tunstall. First meeting, May 8th. Examination, May 23rd, 1901, 11 a.m., at Town Hall, Hanley.

HOPPER, THOMAS HUTCHINSON, lately tobacconist, &c., 9, Silver Street, Stockton-on-Tees. Date of First meeting, May 15th. Examination, May 15th, 10.30 a.m., at Court House, Bridge Road, Stockton-on-Tees.

Adjudications.

CARTLIDGE, ANNIE (trading as A. Williams), tobacconist, &c., wife of Joseph Lear Cartlidge, trading separately and on her own account at 45, High Street, Tunstall, April 20th, 1901.

Notices of Intended Dividends.

COLYER, ALBERT MONTAGUE, tobacconist, 30, Yorkshire Street, Burnley. Last day for proofs, May 7th, 1901. Trustee, Charles Harvey Plant, Official Receiver's offices, 14, Chapel Street, Preston.

HIPWELL, EDMUND GOODMAN, tobacconist, &c., 54, Welford Road, Leicester. Last day for proofs, May 11th, 1901. Trustee, John Gulson Burgess, Official Receiver, 1, Berridge Street, Leicester.

INMAN, GEORGE SAUNDERS, cigar dealer, Ivanhoe, 220, Queen's Park Road, Brighton. Last day for proofs, May 14th, 1901. Trustee, E. W. J. Savill, Official Receiver, 4, Pavilion Buildings, Brighton.

Notices of Dividends.

SHINGLER, JOHN (trading as M. G. Shingler), tobacconist, &c., 98a, Wellington Road, Leeds. First and final of 5s. in £, payable April 22nd, 1901, at the Official Receiver's offices, 22, Park Row, Leeds.

Opposite to Aldgate Pump.

AVISS BROS., LTD.,

81, Fenchurch Street, LONDON, E.C.

(Two minutes from Aldgate Station).

MANUFACTURERS, IMPORTERS AND DEALERS

IN ALL CLASSES OF

CIGARS AND CIGARETTES.

CALL OR INQUIRE FOR PRICES.

Sole Agents for G. & J. A. Caravopoulo's Egyptian Cigarettes, Finest quality, and at lowest prices in the market.

WHALLEY, EMMA JANE, formerly tobacconist, East Parade, Keighley, Yorkshire. First and final of 3s. 2d. in £, payable April 24th, 1901, at the Official Receiver's chambers, 31, Manor Row, Bradford.

HADDOW, JAMES, tobacconist, 15, Botchergate, Carlisle. First and final of 10s. 1d. in £, payable May 10th, 1901, at Trustee's offices, Royal Chambers, St. George's Square, Huddersfield.

Order made on Application for Discharge.

NATHAN, EDWARD, cigar importer, formerly of 52, Finsbury Pavement, London, E.C. Discharge suspended for two years from March 15th, 1901. Bankrupt to be discharged as from 15th March, 1903; the 15th March, 1901, being the date of the adjourned application for discharge. His public examination was concluded on 12th June, 1896.

Notices of Release of Trustees.

THE OMNIBUS AND TRAMCAR CIGARETTE AUTOMATIC SUPPLY CO. LTD., 30, Minorities, London, E.C. Liquidator, Harold de Vaux Brougham, Official Receiver, 33, Carey Street, W.C. April 19th, 1901.

GILLOW, HENRY, tobacconist, &c., 2, Nelson Street, Greenwich. Trustee, Alexander Mackintosh, Official Receiver, 24, Railway Approach, London Bridge, S.E. April 19th, 1901.

ANSELL, WILLIAM, tobacconist, &c., 13, Sandringham Street, and 9, Lawrence Street, both in the City of York. Trustee, Edward Towler Wilkinson, Official Receiver, 28, Stonegate, York. April 19th, 1901.

Partnerships Dissolved.

The partnership heretofore subsisting between WILLIAM JOHN BROOKS and GEORGE SAYER SHEPHEARD, carrying on business as tobacconists at 177, Above Bar, and 3, Above Bar, Southampton, 116, Fisherton Street, Salisbury, and 94, St. Mary Street, Cardiff, under the style of "Brooks & Shephard," has been dissolved by mutual consent as and from 21st February, 1901. All debts due and owing by the said firm will be received and paid by the said William John Brooks, who will continue the business on his own account, under the same style as heretofore, at Southampton and Salisbury aforesaid; and notice is given that the said George Sayer Shephard will hereafter carry on business alone, under the style of "George S. Shephard," at 94, St. Mary Street, Cardiff, aforesaid.

The partnership heretofore subsisting between JAMES MELLOR and EDWIN ACKROYD (deceased), carrying on business as cigar and cigarette manufacturers at Bath Street, Leeds Road, Bradford, under the style or

firm of "Edwin Ackroyd & Co.," has been dissolved by the death of the said Edwin Ackroyd on the 12th day of January, 1901. All debts due and owing by the said late firm will be received and paid by the said James Mellor. April 16th, 1901.

The partnership hitherto existing between ALFRED ROBERT HEAD and JAMES ROBERT THORPE, carrying on business as cigar manufacturers at 9, Northgates, Leicester, under the style of "A. R. HEAD AND THORPE," has been dissolved by mutual consent as and from March 9th, 1901. Debts due and owing will be received and paid by Alfred Robert Head, who continues the business. May 3rd, 1901.

Scotch Sequestrations.

The estates of C. D. RUTHERFORD & SONS, tobacco manufacturers, carrying on business at 4 and 5, Heriot Bridge, Edinburgh, and of Mrs. Christina Smart or Rutherford, widow, now or lately residing at 9, Chalmers Crescent, Edinburgh, John Smart Rutherford, residing at Laurence Villa, Sciennes Gardens, Edinburgh, and James Rutherford, residing at 127, Warrender Park Road, Edinburgh, the individual partners of the said Company, as such and as individuals, were sequestrated on the 8th day of April, 1901, by the Court of Session. To entitle creditors to the first dividend their oaths and grounds of debt must be lodged on or before the 8th day of August, 1901.

F. KAPLAN & COMPANY, tobacco manufacturers, 549, Sauchiehall Street, Glasgow, and FANNY KAPLAN, tobacco manufacturer there, sole partner of said firm, and as an individual. Creditors to meet in the Faculty Hall, St. George's Place, Glasgow, 16th May, at twelve o'clock.—Rob. Kyle, writer, 67, West Nile Street, Glasgow, agent. May 4th, 1901.

In the Matter of—

WILLIAM GEORGE HOWARD. The debtor, who traded as Byne & Co., tobacconists, 3, Old Town Street, Plymouth, appeared at the Stonehouse Bankruptcy Court, on the 22nd ult., for his public examination. In reply to questions by the Official Receiver (Mr. T. H. Geake), debtor said he had been carrying on business as a tobacconist in Plymouth since January 7th last year. He had not been in business immediately before that, and he had no previous experience of the business of tobacconist; previously he had been a grocer. He had about £300 capital, and he paid that for the goodwill and stock of an old-established business in Plymouth, the firm having previously been styled Byne & Co. Of the purchase

MALCAJIK CIGARETTES.

These Cigarettes are made by hand throughout of Tobacco specially grown on the Importer's own Plantations in Asia Minor, and guaranteed to be free from any sort of adulteration or artificial aroma; they possess a flavour quite distinct from any other Brand of Cigarettes.

The following well-known firms, among others, have been appointed Agents for their respective districts—

ALLEN & WRIGHT	London	HARRY DASH	Brighton	W. HEDDERLEY	Oxford
J. BRUMFIT	"	J. SINCLAIR	Edinboro'	A. COLIN LUNN	Cambridge
J. WOOD & SONS	"	J. H. FINLAY & CO., Ltd.	Newcastle	SNELL & CO.	Plymouth
E. GRAHNERT	"	LEAHY, KELLY & LEAHY	Belfast	HAY & SON	Sheffield

Applications for agencies from firms of similar standing are solicited.

C. C. O. VAN LENNEP, 23, BUDGE ROW, E.C.

money about £70 was for stock, and the rest for goodwill and fixtures. He never made the business pay. He suffered from very ill-health, and could seldom attend to the business. Mr. Geake said he had no complaint to make. Debtor's serious illness really caused his bankruptcy. He was allowed to pass.

PHILIP LIEBERMANN. The debtor, a tobacconist, of Hesse Road and Lowgate, Hull, attended at the offices of the Hull Official Receiver on the 12th, when the first of his creditors was held. The statement of affairs showed gross liabilities £1,393 os. 11d., and assets £150 14s. 7d. Debtor, from particulars supplied by him to the Official Receiver, commenced business nine years ago with a borrowed capital of £15. No books were kept, and while he stated that his takings had averaged £12 weekly, his bank passbook showed that his payments into the bank had averaged £40 per week. He admitted that he had lost from £300 to £400 by betting and gambling. The house and shop on the Hesse Road, which belonged to him, were purchased by his wife nine months ago. The public examination was held on the 22nd ult., when it was stated that the liabilities ranking for dividend were £1,253 12s. 11d., and assets £109 6s. 7d. The debtor, in reply to the Official Receiver, said he had five shops going at one time. He never kept any books, because he could not write, and could not afford to keep a clerk. He had lost about £250 in betting and gambling. He used to take about £40 a week. In December he sold cigars by auction which realised £70, and in November he pledged £88s. worth of walking sticks, goods which he did not think were paid for.—His examination was closed.

JAMES VEITCH, tobacconist, late of 63, Park Lane, Leeds. The debtor attended the Leeds Bankruptcy Court on the 16th ult., for his public examination. The liabilities disclosed amounted to £101 2s., and assets £1 10s. 9d. The bankrupt stated that bad trade and depreciation in the value of fixtures, which were sold under execution, were the causes of his failure. The examination was eventually closed.

ALBERT SMITH, wholesale and retail tobacconist, of 154, Lawley Street, and formerly of 100, Great Barr Street, Birmingham. The debtor appeared at the Birmingham Bankruptcy Court, before Mr. Registrar Whitelock, on the 6th inst., for his public examination, the statement of affairs showing liabilities amounting to £577 and assets £92. Bankrupt, in reply to questions put by the Official Receiver (Mr. Luke J. Sharp), said he commenced business in 1895 at 300, Bradford Street, with £10 he had saved. He had previously been a furniture dealer's porter. He sold the business for £24, and made another start at Great Barr Street with £70 which he borrowed from a money society, and when this was paid off he obtained a further £50. The lease of the shop was taken out in his wife's name—Annie Smith—and his reason for this arrangement was that his father had threatened to go into the workhouse, and he wished to avoid being called upon to pay for his maintenance. The examination dealt chiefly with debtor's allegation

that on the morning of the 31st December last £205 16s. in gold and silver was stolen from his shop during his absence. His story was that he took this amount in about ten or twelve days, and on the previous evening—Sunday, the 30th—he packed the money up in £5 paper bags, and intended to deposit them in the bank on the following day. Some of these he took upstairs and placed under his bed, and other packets he left in a patent till in the shop. On the Monday morning he left home about ten o'clock to go and collect a few small accounts, and left instructions with his wife to make the bags into a brown paper parcel for more convenient carriage to the bank. When he returned about two o'clock he found detectives in the house, and his wife told him that while she went to the rear of the shop to get some string someone stole the parcel—the whole £205 16s., and nothing had been heard of it since. The Official Receiver: The robbery didn't trouble your wife very much, did it? Bankrupt: It did, Sir. The Official Receiver: She didn't seem very much distressed when she came to see me; she seemed to treat it as a joke. Bankrupt: She has seemed upset ever since. The Official Receiver: Didn't one of the policemen say he didn't believe there had been a robbery? Bankrupt: I am not aware of that. Mr. Tibbetts (representing a Liverpool creditor) closely questioned Smith as to the robbery. Bankrupt said he was at the shop of a Mrs. Britton, in Erskine Street, Vauxhall, at the time the robbery was committed, and during the morning he spent about two hours at his sister's house in Inkerman Street. The Registrar said it was an extraordinary case, but he was sorry to say that the idea of robbery and bankruptcy was not an original one, for during the past three months he had heard the story several times. The Official Receiver said that neither he nor the police believed that a robbery had been committed as stated by bankrupt. The Registrar: It is a case that wants the fullest investigation. The Official Receiver: The whole of the surroundings are attended with the greatest suspicion. The examination was concluded, unless further investigation the Official Receiver intends to make brings to light anything new.

P. F. STOWELL, tobacconist, &c., Duke Street, Douglas, Isle of Man. Executions for the following amounts were, amongst others, granted against the debtor in the local High Court of Justice: **COUPE BROS. LTD.,** Douglas, £4 os. 9d., **GALLAHER LTD.,** £2 2s. 3d.

LEO STERN, tobacconist, South John Street, Liverpool. The debtor, who had appeared before the Liverpool Bankruptcy Court on several occasions, came up again on the 2nd inst., when the trustee, Mr. Tranter, stated that further information was required and asked for a further adjournment. The matter was accordingly adjourned until June 6th.

JOHN SMART RUTHERFORD, MRS. RUTHERFORD, and **JAMES RUTHERFORD,** partners of the firm of **C. D. RUTHERFORD & SONS,** wholesale tobacco manufacturers, at 4 and 5, Heriot Bridge, Edinburgh. The debtors came up at the Edinburgh Bankruptcy Court on the 9th inst., and in answer to Mr. C. J. Munro, C.A., Mr. John S. Rutherford stated that the firm of

The Largest Manufacturers of
**HAND-MADE
INDIAN CIGARS.**

LONDON:
93,
Leadenhall St., E.C.

HEAD OFFICE:
36, Abdul
Rehman
Street,
BOMBAY.

Agencies
Invited.

Factory:
TRICHINOPOLY,
INDIA.

**ASK FOR
FLOR DE CAMA
AND
RUTTILAL.**

Dealers supplied with their own
Brands, Characteristic Indian Labels.

Rutherford & Sons came into existence in 1892, with his father, his brother, and himself as partners. At the time he went into the business a balance-sheet was prepared, and the amount of his father's capital would be about £2,600. The partnership arrangement was that the three partners were each to receive a salary, that the interest on his father's money was to be paid, and that the profits were afterwards to be divided. His father's salary was to be £300, his brother's £100, and his own £200. When his father died in 1895 the firm was dissolved. The amount of the deceased's estate was £2,400. A provision under the will left the household furniture and the life-rent of a house in Chalmers Crescent to his mother. The trustees were authorised to lend the whole of the trust fund to Mrs. Rutherford, who placed the money in the tobacco business, and received £250 a year in respect of her capital. The last balance-sheet drawn up was in 1898, when the deficiency was £548, including as a liability the sum put in by his mother. Bankrupt had no difficulty in paying his debts until March of last year. He had something to do with the formation of a company for the manufacture of cigarettes. He obtained three machines, which cost £1,500. Of that sum he paid £1,300. The company, which was formed, was to pay him as vendor £3,000, but he only received £1,000. A part of that sum was used to pay for the machines, and there was still due to him a sum of £1,700. Asked how he accounted for the deficiency of £7,139 10s. 6d., debtor said £3,353 were for accommodation bills and debts, for which he was not responsible, while there was a difference of £1,000 between his and the official valuation of the stock, and of £600 in regard to the plant. He overdraw from his business to the extent of £803. There was a difference in the valuation of the bad debts amounting to £1,200. Mr. L. W. Dickson, C.A.; Mr. A. Dallas, W.S.; and Mr. W. J. Lewis, S.S.C., also examined the bankrupt. The examination was then closed, and the statutory oath was administered. The state of affairs show liabilities £11,489 9s. 5½d., and assets £4,349 18s. 11½d., leaving a deficiency of £7,139 10s. 6d.

A Conditional Order.

COMMERCIAL travellers on our side of the Atlantic know too well the difficulty in getting some cigar buyers to come "up to the scratch" sufficiently to satisfy the capacious vacancies in their order books, but they may take consolation in the fact that in the States the terribly smart "drummer" of American commerce finds it equally hard to satisfy his employers or himself. The system which was inaugurated some years ago, we believe, by the various cigarette and tobacco companies, who have since amalgamated into trusts, of giving clocks and other "presents" to the dealers who stocked their particular goods, has spread to the cigar manufacturers, who now have to send all manner of articles with each consignment, to advertise the brands which they are specially interested in. The following cutting from our American contemporary, *Tobacco*, though written in the vein of humorous exaggeration, shows something of the system which obtains among our cousins, and, if we may say so, a little—ever so little—of the spirit in which some of the tobacconists in this country would like to trade in:—

A cigar salesman of the old school had accumulated sufficient funds to retire from the road, permanently, as he thought. During the past year he met with financial reverses through accommodating friends, and being practically reduced in circumstances it was necessary to seek a situation. Fortunately for him an old friend offered him a position on the road to sell the familiar line cigars. The house was one that was not doing the business that

the other factories were doing, as they were following the same trade customs that were in vogue twenty years ago. Naturally they remembered the success of Brown in his former days as a potent factor in building up a large trade for his house. Brown packed his grip with samples and started for his old territory. His first stop was in Chicago, and calling at one of his old customers, he was cordially greeted. The following conversation then ensued:

"Mr. Smith, I have a line of cigars that cannot be equalled for quality and workmanship. We can guarantee the goods to be exactly as represented, and the prices are right."

At this point Brown was about to show his samples, when the jobber said:

"I do not care to see the goods just now. I suppose they are all you say they are. We have an opening for a line just at present, and will give you a chance. Given, Postem & Co. are also after us, and they offer a few minor inducements. If you can do the same, or a little better, naturally, for old friendship's sake, we will place the order with your house."

Our friend, Brown, mechanically reached for the list, thinking that he had the order as good as booked. This is what he read:

Contract to be drawn up as follows:—

- 1.—The first order to be for one hundred thousand cigars.
- 2.—Price of the same to be \$27.50 per thousand, less 4 per cent. off for cash, or the return of all goods unsold within a period of one year.
- 3.—With each case there are to be furnished twenty sample boxes, 25's, gratis.
- 4.—Freight to be paid by the manufacturer on goods sold or returned.
- 5.—With each case there shall be 200 vest pocket memorandum books, having our name on as distributor, the maker's name not to be mentioned.
- 6.—We are also to have 37 towns posted with twelve-sheet lithographic posters, in *fac simile* of the label.
- 7.—The labels inside, outside, flap, back label, pack flap, and nail tag to be of a special design, in ten colours (twelve if necessary), and highly embossed; to be submitted to us for approval, and the maker's name not to appear.
- 8.—Such advertising matter as cash mats, framed signs, bicycle racks, and incidental advertising to be furnished by the manufacturer.
- 9.—A corps of ten salesmen shall be paid their salaries by the makers of the cigar until we think the brand is introduced to our satisfaction.
- 10.—In such towns as we think necessary a horse and wagon shall be furnished to the distributor of that section. *We will feed the horse.*
- 11.—In case we have forgotten to ask for anything *except the earth*, we reserve the right to embody it in the contract at any time.
- 12.—When the 100,000 cigars are sold we will not guarantee to continue the brand, as it might necessarily compel us to go to some expense in the conduct of our business, and what is the use, when there are so many easy manufacturers willing to do everything for us?

The agent said: "Brown, if you want to take the order on these conditions, why, go ahead." No reply was received from Brown, and it was necessary to send for a custodian to take poor Brown back East, where he is now in a sanatorium, and when a visitor stops in front of this poor unfortunate, he mumbles:

"Yes, sir, with every box of these cigars we give you an automobile, board at one of the Florida hotels for the winter, a steam yacht, six months' tour to Europe, all expenses paid, of course, sir."

This was the sad end of an old-school traveller, who ventured on the road at the end of the nineteenth century. May the present century see a change.

THE MOI

Last month we which manufacturer sampling of tobacco and we are now taken to represent ships which have been addressed country, and the opinion on the p

Dear Sir,
of many tobacco longer be still

SIR, PLEASE TO IN FROM PHYSICIAN



under which moisture reg be subjected which it is e but for whi public place dishonest t margarine t lb. duty, w pockets of a serious p the deep p work so nes and it is hor to the Exc consideration of mos the fair or

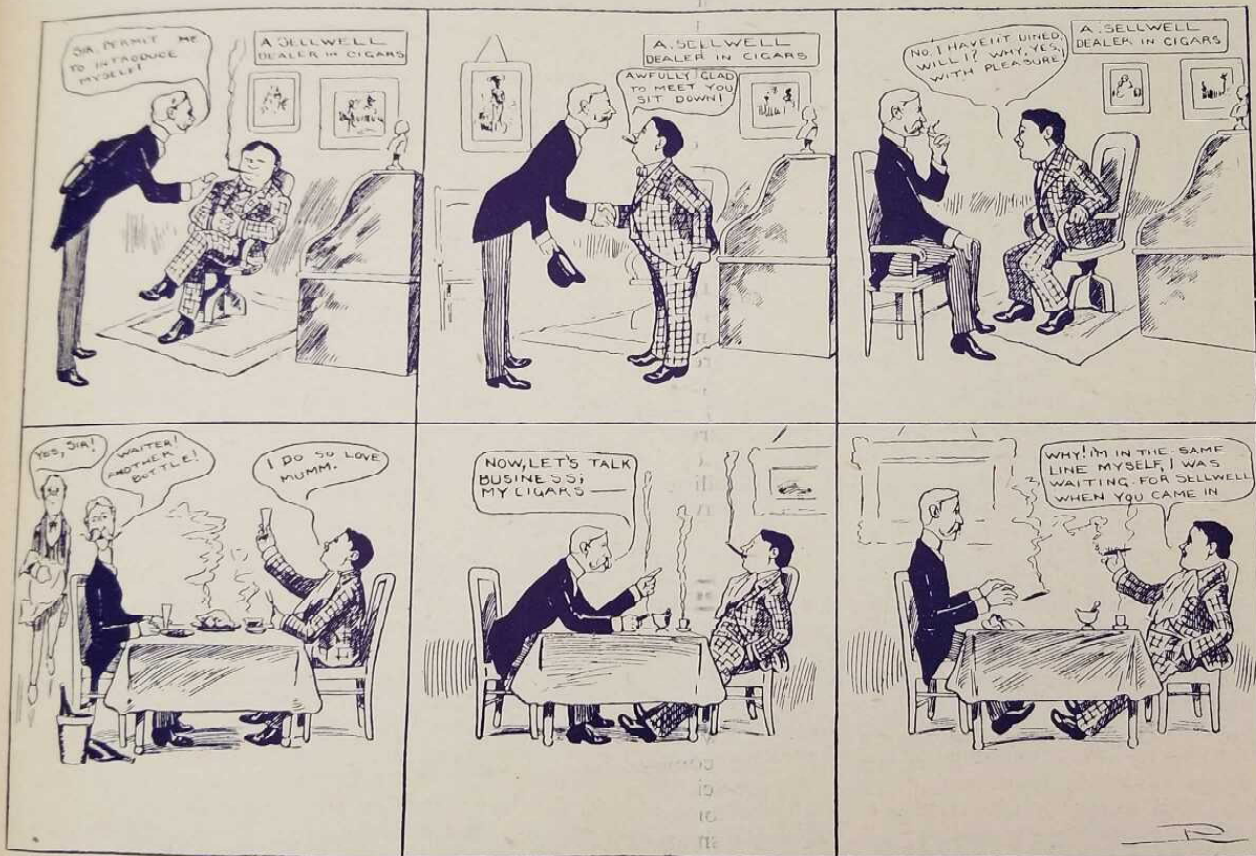
THE MOISTURE REGULATIONS.

LAST month we referred to the harassing conditions which manufacturers labour under in connection with the sampling of tobacco by the Inland Revenue authorities, and we are now pleased to see that some steps are being taken to represent to the Government the decided hardships which prevail. The following circular letter has been addressed to the manufacturers throughout the country, and the form enclosed with it requests their opinion on the points in question:—

Dear Sir,—There is a very strong feeling on the part of many tobacco manufacturers that the trade should no longer be subjected to the very oppressive conditions

say, 100,000 lb. of tobacco per month should be liable to prosecution if a single 2 oz. sample taken out of the dampest portion of his stock should contain 0.5 over the limit. It is considered by many that the equity of the case would be met if the following principles were adopted:—

- 1.—The number of samples to be taken to be *pro rata* according to the quantity of tobacco manufactured.
- 2.—The samples to be taken in the same manner as at present.
- 3.—The average of the samples to be struck at the end of every month.
- 4.—If any excess on the average over 30 per cent., the manufacturer to pay a sum equivalent to the amount of excess upon the number of pounds upon which he has paid duty during that month.



JUMPING AT CONCLUSIONS DOES NOT ALWAYS PAY.

—Tobacco Leaf.

under which they are working with regard to the moisture regulations, and that manufacturers should not be subjected to police court prosecutions for matters over which it is entirely out of their power to exercise control, but for which they are nevertheless in the eyes of the public placed upon precisely the same footing as the dishonest trader who wilfully and knowingly sells margarine as butter. The recent imposition of 4d. per lb. duty, which has come almost entirely out of the pockets of the trade, has placed manufacturers in a serious position. They are between "the devil and the deep sea," and must either work at a loss or else work so near the Excise limit as to run considerable risk, and it is hoped that the submission of these statements to the Excise authorities may receive their favourable consideration. It is admitted on all hands that a restriction of moisture is desirable, but it does not appear to be fair or reasonable that a manufacturer turning out,

5.—It is suggested that not less than one sample per week should be taken from each manufacturer, and the proportion to be one sample weekly for every 5,000 lb. upon which duty is paid.

Will you kindly state on enclosed reply form whether these suggestions meet with your approval or not.

[Form Enclosed.]

- 1.—Do you approve of the above suggestion *re* moisture limitation?
- 2.—Are you willing for your name to be used in a memorial to the authorities on the question?
- 3.—Are you willing, if necessary, to act on a deputation in support of such memorial?
- 4.—Have you any suggestions or improvements to offer?

Name..... Address..... Date.....

The Tobacco Trade Benevolent Association.



THE Forty-First Annual Meeting of the Donors and Subscribers of this Association was held at the office of the Association, 5, Mark Lane, on the 25th ult., the President, Mr. W. KLINGENSTEIN, being in the chair. Among those present were: Mr. J. Chambers and Mr. F. Faulkner, Trustees; Mr. T. Durbridge, Treasurer; Mr. J. Gibb Adkin, Mr. A. Levy, Mr. W. O. Muller, Mr. L. Weenen, Mr. W. A. Moore, Mr. J. Siemssen, Mr. H. C. Westerveld, Mr. J. L. Van Gelder, Mr. Peter B. Harris, Mr. R. Leoni, Mr. J. Siemssen, jun., Mr. G. W. Brangwin, and Mr. G. Chambers (Hon. Secretary).

The Annual Report read was as follows:—
The forty-first year of the work of the Association has not been specially eventful, receipts, as well as expenditure, being about as usual, the latter indeed for temporary relief being slightly under the preceding year. Only three of the pensioners have passed away during the year, one of them having enjoyed the pension since the year 1884.

Some of the trade journals, taking what is felt to be a kindly interest in the Association, have recently urged a special appeal on its behalf, on the ground that it does not receive adequate support. The Committee readily admits the correctness of this statement, and while it is difficult to discover the best method of "tapping the trade," and securing a larger income, it is preparing a statement on the subject, which will shortly be issued.

A somewhat serious difficulty has to be faced in the retirement of several members of the Committee, who plead want of time to attend to the duties thereof, and quite recently the Committee had to lament the loss by death of Mr. Ed. Levy, who originally joined it in 1882.

Under these circumstances, the Committee appeals to subscribers and members of the trade to come forward and assist in the work of the Association, which after all does not involve much time or labour being devoted to it, the only duties devolving upon its members being to interview (in London) or correspond in other places with applicants for relief or pensions, and verify statements made by them.

It is hoped that, in the course of the coming year, a Festival Dinner will take place, when the subject several times already alluded to—Almshouses—might be developed, and a fund started for this much-needed object.

According to Rule 11 one-third of the Committee, whose attendance have been least, retire, but are eligible for re-election; but as previously stated, *some* fresh blood is imperatively needed.

The following is the Statement of Receipts and Disbursements from April 20th, 1900, to April 16th, 1901:—

Dr.		£	s.	d.
To Balance...		520	6	1
„ Dividends on Investments and Annuity ...	£405	5	4	
„ Income Tax returned ...	14	4	0	
„ Annual Subscriptions ...		419	9	4
„ New Subscriptions ...		401	12	6
„ Donations ...		11	11	0
„ Capital returned by London and St. Katharine Dock Co.		57	16	6
		1	13	4
		£1,412	8	9
To Cash at Bankers		547	7	2
„ Petty Cash ...		2	5	6
		£549	12	8
Cr.		£	s.	d.
By Pensions ...		643	6	8
„ Temporary Relief ...		198	8	0
„ Rent ...		6	16	6
„ Petty Cash ...		7	14	6
„ Printing, &c. ...		6	10	5
„ Balance...		549	12	8
		£1,412	8	9

The present assets of the Association are represented by the following investments:—

£5,250	3 per cent. Local Loan.
£2,300	2½ per cent. Stock.
£1,201	3 per cent. London and St. Katharine Dock Company "A" Debenture Stock.
£1,424	3 per cent. London and St. Katharine Dock Company "B" Debenture Stock.
£395	6 per cent. East Lincolnshire Railway Guaranteed Stock.
£500	3 per cent. Great Northern Debenture Stock.
£700	Great Eastern Railway 4 per cent. Debenture Stock.

Government Annuity of £60 per annum, expiring 31st April, 1915.

The adoption of the report was moved by the Chairman, seconded by Mr. Durbridge, and carried.

ALMSHOUSES.

The question involved in the paragraph of the report relating to almshouses came under discussion. Mr. Siemssen suggested that the Association had no power to invest in buildings, and wanted to know if the funds collected at the proposed festival dinner would be devoted to this purpose. Before the dinner took place definite information should be given as to whether the money collected was for the general funds of the Association or for the building of almshouses. The Chairman explained that at present the management had no scheme before them, but that an endeavour was being made to obtain the opinion of the trade on the subject. Nothing would be done in the matter until the permission of the subscribers had been obtained. The Hon. Secretary concurred, but admitted that he looked forward to a scheme being adopted. He hoped before he died to have the satisfaction of looking upon at least 12 almshouses belonging to the Association. Personally, he could testify to the necessity for such. Mr. Faulkner considered that the idea of the almshouses was worked out, and that it was better to grant a pension of 10s. per week than to invest capital in bricks and mortar. On the proposition of Mr. Durbridge, seconded by Mr. Chambers, a vote of thanks was accorded to the President and Vice-President, and they were re-elected. Mr. W. Klingenstein, in reply, declared that no one had more good-will towards the Association than himself. At the same time, he suggested that there were merchant princes in the trade eligible for the presidency who might have more influence. Mr. J. Chambers added that he questioned whether a merchant prince could be more representative of the trade than Mr. W. Klingenstein. The following officers were re-elected, and thanked for past services:—Mr. T. Durbridge, Treasurer; Mr. J. S. Gilliat, Mr. J. Chambers, and Sir W. H. Wills, Bart., Trustees; Mr. F. J. Frankau, B.A., of Elm Court, Temple, Hon. Standing Counsel; Mr. C. R. Higgins and Mr. J. Gibb Adkin, Auditors; Mr. H. C. Westerveld, 16, Water Lane, and Mr. E. Van Raalte, 80, Fenchurch Street, Hon. Collectors; and Mr. G. Chambers, 37, Fenchurch Street, Hon. Secretary. The Committee were reappointed, with the addition of Mr. Baron Elkin, Mr. R. Leoni, Mr. J. N. Van Gelder, Mr. L. Weenen, Mr. E. Grahnert, and Mr. P. Levenson to fill vacancies.

The following were declared the successful candidates at the annual election of pensioners:—W. H. Roe, aged 60, assistant and tobacconist (a subscriber for 20 years); Mrs. Charlotte Louise Hawkins, aged 53; Mrs. Fanny Locke, aged 61 (late husband, a subscriber for 22 years). The usual votes of thanks to the officers and to the Chairman for presiding brought the meeting to a close.

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THREE NUNS Tobacco.

J. & F. BELL, Ltd.,
GLASGOW.

1 oz., 2 oz., 4 oz.

Write for Copy of NEW ILLUSTRATED PRICE LIST with fixed Minimum Retail Prices.

ABOUT TOBACCO.—The average mortal who discusses tobacco from the point of view of the smoker talks learnedly, as a rule, about nicotine, and the injury that the absorption of that active principle is calculated to effect on humanity. It would seem that nicotine, like fusil oil in whisky, is not in itself such a dangerous thing when all is said and done. Probably we get little or no nicotine at all in the course of our ordinary pipe and cigar experimentation, says the *Daily Chronicle*. Nicotine is not in itself so harmful as is ordinarily supposed, but becomes so (like fusil oil) from the bad company which, chemically speaking, it keeps. Hitherto nicotine has been regarded as the only active principle which the fragrant weed contains, but one learns that,

as the result of recent experiments, three new principles have been isolated. What effect these latter substances may exert on the smoker is a topic which has yet to be investigated, but it would not be a surprising matter to discover that the consequences of tobacco excess, most marked on eyes and heart, were due rather to the newly-discovered principles than to the nicotine itself. I trust the Anti-Tobacco Society is not going to make capital out of this new discovery, for the assertion that tobacco is a poison will evoke the inevitable remark that, if so, it is a remarkably slow one in respect of its effects. As the late Wilkie Collins used to say, all the opposition offered to the use of tobacco only sends the smoker back with renewed relish to his pipe or cigar.

RESULT OF APRIL COMPETITION.

The Winner of last month's competition, in which the word "Retail" was mis-spelt on page 146, was—

Mr. A. H. BLACKER, Cuba Cigar Company, 53, Devonshire Road, Bexhill-on-Sea, to whom a parcel of Messrs. Robinson & Barnsdale's "Ship's Tobacco" Cigarettes to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY JUNE 6th, 1901.

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 June, 1901.

This Competition is open to Retail Tobacconists and their Employés only. The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

Addressed as follows:

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

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

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

Postal Address _____

STANDARD AND RECENT LINES.

Single Line Advts.

Single Line Advts.

A HANDY REFERENCE FOR RETAILERS.

- AHALI** (TURKISH MONOPOLY CIGARETTE CO. LD., 5, Bevis Marks, E.C.). Virg. Cigttts. To retail 3d. per pkt of 12.
- BADMINTON** (R. & J. HILL, LD., London, E.). A perfect Smoking Mixture. $\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$, and $\frac{1}{2}$ lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 25, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Wellclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (AVISS BROS., LD., 81, Fenchurch Street, E.C.). Egyptian Cigarettes, in all sizes.
- FLOR DE CRACK** (THE T.S. SYNDICATE, 55, Farringdon Street). Havana Cigars. 8 sizes.
- GARCKO** (THE T.S. SYNDICATE, 55, Farringdon Street). British Cigars, Tobacco, and Cigarettes.
- GOLDEN BLOSSOM CIGARETTES** (SINGLETON & COLE, Birmingham). Time of 25% and 50% 14/6 per 1,000. Subject to usual discount.
- GRAND-CUT VIRGINIA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco.
- HOFFMAN HOUSE CIGARS** (THE HILSON CO., of New York). Agents for the Provinces. Ind, Coope & Co. Ltd., Burton-on-Trent.
- KAHIRA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Turkish Cigarettes in Tins.
- MALCAJIK** (C. C. O. VAN LENNEP, 23, Budge Row, E.C.). Turkish Cigarettes, made by grower. Tins. Minimum retail 6/6 per tin.
- MARIGOLD TOBACCO AND CIGARETTES** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- MONASTERY** (ADKIN & SONS, Aldgate High St., E.). High Grade Virg. Cigarettes. 2d. pkts. of 10, with mouthpieces.
- NAMONA** (JOHN MAYER & CO., 62, Leadenhall St.). An imported American Smoking Mixture, in $\frac{1}{2}$ and $\frac{1}{4}$ lb.
- RED LION** (W. T. OSBORNE & CO., 37, Waterloo Road, S.E.). Virginia, in 1/32 packets.
- RILEY'S No. 20 TOBACCO GEMS** (RILEY & SON, LD., Convent Works, Nottingham). New Paperless Cigarette. 1 lb. and 1 oz. tins. and 1/2 oz. tins. Send 5/- for sample of each. Prices on Application.
- SWEET "CHERRY-TIPPED" CIGARETTES** (JACOBI BROS. & CO. LD., 9 & 11, Wilson Street, E.C.).
- SWEET GUINEA GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- VIRGIN GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- WALKING STICKS** (HENRY HOWELL & CO., 180, Old Street, London, E.C.).
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