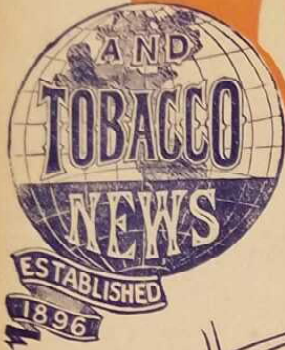


THE ORIGINAL "CHALLENGE" FLATS

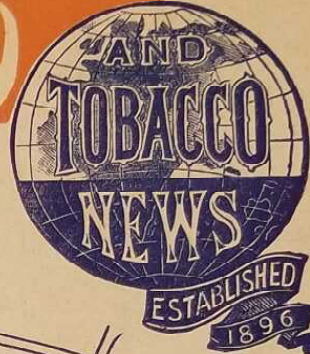
To be obtained from all Wholesale Houses.

Published on the 15th of every Month.

Published on the 15th of every Month.



The Cigarette World



The Retailer's Journal:

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

W. D. & H. O. WILLS, LTD.

WILLS'S

"GOLD FLAKE"

Tobacco
AND Cigarettes

IN TWO DEGREES OF STRENGTH.

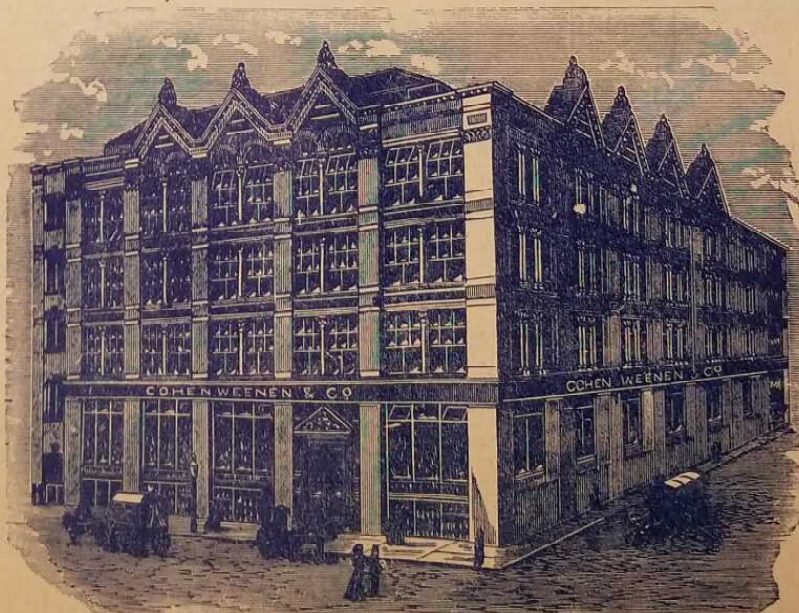
MILD (the original) with Yellow and Red Label.
In 1/2-oz., 1-oz., and 2-oz. Square Foil Packets; 1/2-lb. and 1-lb. Decorated Tins; and 2-oz., 1/2-lb., 1-lb., and 1-lb. Patent Tins.

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

IN PACKETS AND PATENT AIR-TIGHT TINS.

Cohen, Weenen & Co.'s

New Premises,



52, Commercial Road, E.

COMMERCIAL ST., LONDON,

BIGGS'S

34. PRICES ON APPLICATIONS
12 CIGARETTES
and 12 matches

COMMERCIAL ST., LONDON,
"TWO ROSES," 5 EXTRA CIGARETTES, PRICE 1d. PER 10 ON APPLICATIONS.

3d.
PACKETS OF
10

6d.
TINS OF
20

UNSOLICITED TESTIMONIAL.
"The Brand I like best is the 'Commodore,' and think they can't be beaten."

Proprietors—
ADKIN AND SONS,

LONDON.
Established 1759.

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

FOR

ASTHORE CIGARETTES

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

TRY THE NEW BRAND OF

INDIAN CIGARS

"ZEMINDAR"

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

SOLE AGENTS—

JARRETT BROTHERS

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

This
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This Month's
Special
Line.

"OUR SPECIAL GOLDEN VIRGINIA," 5/3 per lb.

A Hand-Made Cigarette, beautifully boxed in 3 lbs.; dummy boxes for window and shelf display with initial orders.

Send for
British & Foreign
Cigar List.

It will save you money.

**T
S
S**

A few Special Lines in CIGARETTES.

FANCY BOXES. PADDED LIDS.

Lady Bettys (exact Gold Tipped) 10's & 12's	Per 100	3/6
" " " 25's		3/3
" " " 100's		3/-
Special Gold Tipped Turkish, 25's		3/0
" " " 100's		3/6
" " " Virginia, 25's		3/9
" " " 100's		3/6
Golden Silk Cut, Large Size, 100's		4/-
Crown Virginia { A very 25's		2/11
" " { Special 50's		2/10
" " { Line. 100's		2/9

ANASTASSIADIS TURKISH.
Green Padded Boxes, Cold Blocked, a splendid high-class Cigarette, selling well.

No. 1	100	50/-	50	52/6	25	55/- oval.
" 2		42/6		45/-		47/6 "
" 3		40/-		42/6		45/- round.

The Tobacconists' Supply Syndicate,

55, FARRINGDON ST., E.C.

Warehouse :
1, 2, 3 & 4, Plum Tree Court.

Factory :
21, Farringdon Street.

Telephone Holborn 1235.
Telegrams: "Crackers, London."

We hold one of the Largest Stocks of FANCY GOODS in the Trade.

The following are some of our SPECIAL LINES:—

CASE BRIARS	Per Doz.	from 17/6 to 38/-
1st CHOICE BRIARS, all shapes		7/6
Do. Silver mounted...		7/6
6d. BRIARS, best value		3/9
GOOD BRIARS, six shapes		2/6

POUCHES—Buckskin and Kangaroo, lined Lorne, plain and with silver shield, the best and cheapest in the trade; Bag Pouches and Rubbers of all kinds.

Cigar and Cigarette Cases.
Latest Patterns at Rock Bottom Prices.

The Tobacconists' Supply Syndicate

Invite your careful attention to the prices quoted on this page; a complete and illustrated Catalogue will be forwarded on application to

HEAD OFFICE:
55, FARRINGDON ST., E.C.

Some Tobaccos that it will PAY YOU to sell.

Garcko Flake	4/4 per lb.,
" Mixture	in 1 oz.
" Dark Flake	Packets.
" Cigarette Tobacco	
" Blended	

T.S.S. Mixture, 1 oz. Packets, 4/6
Oceanic Flake, a rich, dark Honeydew ... 3/11 per lb.
Fifty Five Flake, do. ... 3/9 "
(1d. per lb. off 5 lb. parcels)

Special Light Flake ... 4/1 "
A Good Light Flake ... 3/9 "

Samples of LOOSE SHAGS at prices ranging from 3/3 to 4/6 per lb. sent on receipt of post card.

TURKISH TOBACCO OF HIGH GRADES BLENDED AND CUT TO ORDER.

**T
S
S**

Weight CIGARETTES

That are worth your **Attention.**

T. S. S. Straight Cut	4/3 per lb.
Garcko Gold Flake	4/9 "
Happy Tidings (30 to oz.)	5/- "
Cork Tipped	5/6 "
Leaf Tipped	5/6 "
Gold Tipped	5/6 "
Garcko Silk Cut (24 to oz.)	5/9 "
Garcko Oval Virginia	6/3 "
Golden Strips	6/3 "
Cigarros (a small leaf Cigarette, 16 to oz.)	6/6 "
Crown Cork Tipped	6/9 "
Garcko Young Ladies'	6/9 "
Special Virginia	7/3 "

TURKISH WEIGHT CIGARETTES at equally low prices and high quality.

Special line of Virginia Straight Cut Cigarettes, 4/1 per lb.



GAINSBOROUGH
CIGARETTES.

Cohen, Weenen & Co.,

LONDON.



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



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

**SWEET CHERRY TIPPED
CIGARETTES.**

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

Price List on application.

The Cigarette World AND TOBACCO NEWS.

MAY 15th, 1902.

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

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

"SITTING TIGHT."



EVERYTHING comes to him who waits, and the much-enduring tobacconist having waited patiently—too patiently—is at last beginning to get a fair chance. On the one hand, he has been offered lavish gifts by the American Tobacco Company, and, contrary to the proverb, has carefully examined the mouth of the gift-horse. On the other hand, his patriotism has been appealed to, and he has been urged to sign away his independence for a mess of pottage, pottage which would possibly have turned out, what our French neighbours would call, *soupe maigre*. He has simply "sat tight" and let the rival competitors for his favour exert themselves to the utmost to gain it, and already he is reaping his reward. The outside manufacturers, including firms who, up to the present, have turned a deaf ear to his proposals, have recently granted generous concessions, while even those who are unable to give all that he asks

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

The RIGHT LINES

AT THE

RIGHT TIME.

MUST NOT BE MISSED

BRITISH

ALL

OVER.



Full

Value

and

Satisfaction.

NOW is the time to PUSH

2^{D.} JACK JONES 2^{D.}

AND

3^{D.} COLONIAL EMPIRES 3^{D.}

for, have shown a conciliatory spirit and gone a good way towards meeting him. The American invaders have, from the first, been both ready and willing to guarantee a good rate of profit upon their goods, even though the prices to the public have been reduced. It is hardly necessary, however, to say that they do not do this from philanthropic motives; Mr. Duke knew perfectly well that he could have no chance in the struggle without conciliating the retail trade, and he also knew that this task would be the more difficult because of the very natural prejudice existing against the introduction of American methods into the tobacco trade. Meanwhile, the Imperial Tobacco Company is still engaged in considering the question, and it is to be hoped that they will as speedily as possible announce their decision, as the many delays in the declaration of their policy have, to our certain knowledge, not only harrassed the trade but also produced a strong feeling of irritation which should be allayed at the earliest moment. That the decision will be satisfactory admits of no doubt, since not even the Imperial, with all their resources, can afford to lose customers, even were they so extremely foolish as to have any desire to refuse the just demands of those who have helped to build up for them the splendid businesses which are now amalgamated.

That the attempt of the Americans to capture the tobacco trade is a mere incident in what appears to be a sort of plan of campaign by the capitalists of that country to get hold of British trade, has, we think, been made sufficiently clear by recent events, and the last gigantic combine, known as the "Shipping Trust," has succeeded in awakening even the Government to the very serious national dangers which this combination involves. It does indeed seem that the stars in their courses favour the Imperial Company, for no sooner do they commit a blunder and find themselves in a critical position, than the public mind is frightened by alarming accounts of rapacious acts committed by trusts in America. It is amusing to note that with every one of those reports intelligence invariably comes to hand that stern action is about to be taken in the interests of the public, and that the leaders of the trust are about to be criminally indicted. Nothing, however, ever seems to happen to them; they pursue the even tenor of their way and pile up immense fortunes, chiefly at the expense of the poorest of the poor. It is abundantly clear that if America does not soon rule the trusts the trusts will rule America—indeed, they are not very far short of doing so now. At the same time we Londoners especially have only ourselves to blame; if we neglect our opportunities, and, through our apathy and stupidity, permit our great metropolis to remain the laughing-stock of Europe owing to its antiquated methods of arranging and regulating traffic, we cannot wonder if Americans seize the chance to do for us what, unfortunately, we have not had the sense to do for ourselves. Neither should we begrudge them even the rich reward which they assuredly will reap. Still, nothing better could possibly

have happened in the interests of the Imperial Company than all this talk about American capitalists. It produces exactly the effects they desire and, indeed, makes many a patriotic citizen give up American products of every description. American beef, however, is an exception, for that he generally has the privilege of getting from his butcher at the price of English, thus, perforce, patronising a foreign product while also adding heavily to that tradesman's bank balance. Even yet, however, the public have hardly realised the extent of the American invasion, though the manufacturers are rapidly doing so, and since this is the case there is no necessity to be timorous as to the result, because, although the British manufacturer takes a long time to make up his mind, when he does make it up he is very bad to beat.

We have been glad to note since last month that there has been very little discussion about the bonus question, but that the most determined efforts have been made to get for the retailer that just and reasonable scale of profit which he has so long sought for. This is the right policy. Once the profits have been adjusted, it will be quite time enough to consider any extra inducements which may be held out. The wholesale trade, too, have shown themselves fully determined to get a fair return for their labours, and they have shown so bold a front that their ultimate success is a mere matter of time. They perform services of the utmost value to the manufacturer; in fact, without them the trade would be in a state of chaos. For these services, which have entailed the utilisation of a very large capital and a vast amount of labour and energy, they have hitherto received but little, and very naturally they took the present opportunity to secure a bigger share of the profits. Anyway, if the tobacco war has done nothing else, it has awakened the trade, both wholesale and retail, especially in London, and now that it is awake let us hope it will keep so, in which case future prospects seem to us exceedingly rosy.

The Alliance has produced its balance-sheet. It is a private document not for publication, and we think the Executive were well advised in not making it public. We gather from it that the total amount received in subscriptions was £233 13s. 6d.; that is to say, from subscribers to the United Kingdom Tobacconists' Alliance from October, 1900, to December 1st, 1901. We give the title in full, inasmuch as another balance-sheet is also given, viz., that of the United Kingdom Tobacco Dealers' Alliance. In this latter case the balance-sheet is described as the Trustee's Balance Sheet of Guarantee Funds, and appears to be an account of the amounts given or advanced by various persons and associations towards carrying on the work, and these may be described as exceptional amounts for a special purpose and may not again be forthcoming; we have more to say on this point later on. The £233 13s. 6d. which we have referred to re-

"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. Fina & Reg. Principe), etc.

TELEPHONE 5192.
Telegrams, "AROMA, LIVERPOOL." **FACTORY: 78, DUKE ST., LIVERPOOL.**

N.B.—The Trade only Supplied. Price Lists on Application.

New Line.

LLOYDS'

'Golden Melon' Mixture



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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

ADOLPH ELKIN & CO.,

WHOLESALE TOBACCONISTS,

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

Specialities:—

La Nikle, 1d., Rothschild Cigar; Zealandia, 2d., Imperial Cigar; Shag, Special Line, 3s. 1d. per lb.; Cigarettes, Straight Cut Virginia, from 3s. 10d. per lb.

NEW PRICE LIST FREE ON APPLICATION.

presents the amount which the tobacconists have given towards the fund, and this enables us to form an idea as to the actual numbers. It may be remembered that it was claimed that the Alliance represented six thousand licenses, but we pointed out at the time that this did not give any definite idea as to the number of members, for the simple reason that one member might have a number of shops. However, with the present figures before us it is easy to see that at 2s. 6d. per member there cannot be more in all than 1,860 members; but from even this low figure deductions must be made, since it is obvious that at first a number of members must have joined at the initial subscription of 10s., in which case a sovereign would represent not eight, but only two members. Moreover, the total amount received is spread over fifteen months, and we are not told how much of it comes from subscriptions paid for this year. Of course, it is impossible for us to say exactly what number we should deduct on account of these two items, but we think we shall be dealing generously if we estimate the membership at 1,400. A further sum of £101 18s. 8d. was taken from the Guarantee Fund, and in the result there is a small balance of £4 15s. 3d. due to the Secretary. Out of a total expenditure of £367 we find that £244 8s. 3d. has been spent in Secretary's expenses, salary, and commission. It is only just, in our opinion, to say that considering the heavy labours of Mr. Hey the amount which he received in salary and commission, some £170, seems to us very moderate, and we think he is fairly entitled to claim credit also for having managed the necessary travelling at a very low rate. We say this because our objections have always been, not to individuals, but to the methods they have adopted, and we have no desire to be unjust to Mr. Hey, or to make insinuations against him, although, as we have recently pointed out, he has no such scruples as regards other people. Turning for a moment to the other balance-sheet of which we have spoken, and which we believe to be as stated, we find a sum in hand of £157; let us hasten to say that Mr. St. John gave a donation of £100, so that he cannot be accused of asking other people to subscribe without putting his hand into his own pocket. This second balance-sheet is a somewhat mysterious document, and we, therefore, are not at all certain that our description of it is correct. However, it is enough for our purpose to say that our contention as to the non-representative character of the Alliance is amply proved by both documents, and though recent events may have swelled the roll of membership to some extent, it must not be forgotten that the retailers themselves, quite apart from the Alliance, have been doing the fighting, especially in London, and, what is more, doing it exceedingly well. Generally speaking, when the Alliance have attempted to take part in the fray they have not been very successful—the Salmon & Gluckstein fiasco may be taken as an example of this. Mr. Hey, when he mentioned the amount the Alliance had in hand, seemed perfectly satisfied, but now that we know that the sum in question has come from guarantee subscriptions we

would remind members of the Alliance that, while the expenses are not likely to show any reduction during the present year, it is almost certain that the amounts given to the guarantee fund will considerably decrease. We shall, therefore, be glad to know where the money is to come from to meet the necessary cost of carrying on the work. Before we saw a balance-sheet at all, we urged retailers to contribute nothing to the Alliance until they had seen one; now that they know the facts they must judge for themselves, but unless they are more foolish than we suppose, we think it unlikely that they will be satisfied with the information placed before them. If anything was required to prove the absolute justice of the criticisms applied by ourselves and some of our contemporaries to the Alliance and its methods, surely the documents which we print elsewhere would be amply sufficient. It is very easy indeed for Mr. Hey to sneer at the trade journals, and with his usual offensiveness accuse them of interested motives, but now that the full facts are at last made known, we are certain that every thinking man in the trade will recognise that we have only performed our obvious duty in warning the retailers against building any hope on such a body. Mr. Hey's speeches do well enough when there is no one present to tackle him, but when they are seen in cold type, it is very easy to prove by demonstration their unreliability, destitute as they always are of argument, though full of nasty innuendoes.

—*—*—

Outside manufacturers are waking up in all directions, and those prophets who have been predicting a regular squeeze-out must be rather astonished at the way things are going. New brands are being registered and pushed, advertising judiciously taken in hand, and every possible means taken of getting the goodwill of the retailer. The recent friction caused by the Imperial Co.'s mistaken policy has been all to the benefit of old-established firms outside the combine, and they have taken full advantage of their opportunities and secured a considerable volume of new trade. Altogether, we think things look brighter all round just now than they have for some time past.

—*—*—

On another page will be found a list of allottees of the Preference stock of the Imperial Tobacco Company. It is very interesting reading, and shows what confidence is felt in the future of the concern by all sorts and conditions of men—a confidence which we fully share. It is noteworthy that the Gluckstein family have over £30,000 shares, some of which no doubt came from the profits they made on their deal with the Imperial. At the moment there is not much business being done in the shares, which are steady at about 1s. 6d. premium, but that they will eventually see higher prices is certain.

—*—*—

Having reduced prices and offered sensational bonuses to their customers, Messrs. Ogden's Ltd. might well have paused in their philanthropic career, but so eager are

ESTABLISHED 150 YEARS.

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

.....

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

.....

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

.....

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

they to benefit the public that they are now giving away coupons which may be exchanged for presents of various descriptions. If they thought this would draw the Imperial Company they were much mistaken, for the officials of the latter concern announce that they intend to rely solely on the quality of their goods, and have no intention of adopting such a pernicious system. We congratulate them on this wise decision; the public are learning—surely, if slowly—that nothing can be had for nothing, and may be trusted to prefer good stuff without a coupon to bad with a chance of a cheap bicycle or a grand piano. Lower prices, larger profits to retailers, and lavish presents will eat into that million which Mr. Duke has decided to spend to capture British trade, and that is all to the good. When he can compete in quality he may have a chance—not before.

—***—

While many firms have hard work to get along at all, Messrs. Singleton & Cole, Ltd., have been doing better than ever, and have just issued to their shareholders the best report and balance-sheet they have ever sent out. The profits for the year amounted to £7,386, making, with balance carried over from last year, £10,785. A final dividend of 7 per cent. free from income tax, making 6 per cent. for the year, has been declared, and £3,585 carried over. We heartily congratulate the management on this result; it shows what energy and hard work can do, even in a depressed condition of trade, and it tends to give shareholders justifiable confidence that their interests are in safe keeping.

—***—

Sir Michael Hicks' budget has not proved very popular as might have been expected, but it is at least satisfactory to note that in spite of all temptations he did not increase the tobacco duty. During the debate he was indeed strongly denounced for not having done so, but anyone who understands the condition of the trade and who knows the great increase in the price of so many of the necessaries of life must rejoice that the working classes will not have the additional burden of higher prices for their tobacco.

United Kingdom Cigar Manufacturers' Federation.

The following report and balance-sheet were presented and adopted at the third annual meeting, held at the Grand Hotel, Leicester, on May 12th:—

Your committee beg to report—

The annual meeting has been delayed until after the presentation of the Budget by the Chancellor of the Exchequer. Your committee regard it as satisfactory that no alteration has been made in the duty on tobacco this year. The trade is extremely sensitive, and frequent changes of duty are a serious detriment to steady business,

and are most injurious to the welfare of both employer and employed. The alterations in duty should, therefore, be as few as possible. Your committee have put this view of the matter before the Chancellor of the Exchequer.

The crisis in the tobacco trade which occurred in the latter part of 1901 received the careful consideration of your committee, and other matters of general interest have from time to time been taken up as they have arisen.

It is recommended that the following new rule be added—

"That, in the case of firms represented on the committee, should the member whose name appears as representing such firm be unable to attend a meeting, he shall be empowered to send in his stead any other *bona-fide* partner of such firm, who shall have full power to vote and act on behalf of such firm at that particular meeting."

The necessary formal notice has been given to the secretary.

The officers to retire, who are eligible for re-election, are as follows

President, Mr. Percy E. Stafford; Vice-presidents, Mr. A. H. Dexter and Mr. B. J. Robinson; Treasurer, Mr. R. W. Coppock; Committee, Messrs. G. L. Hudden, L. Aviss, T. Fletcher, C. A. Goodman, H. Wood, and F. Van den Arend; Auditor, Mr. F. E. Dexter.

The cash account for the year ended December 31st, 1901, is appended herewith.

PERCY E. STAFFORD,

May 2nd, 1902.

Chairman.

CASH ACCOUNT, DECEMBER 31ST, 1901.

		INCOME.			
		£	s. d.	£	s. d.
To	Balance brought forward from last year..			93	13 7
„	MEMBERS' SUBSCRIPTIONS:—				
	30 at £1 1s.	31	10 0		
	2 at 10s. 6d. (½-year)	1	1 0		
				32	11 0
„	Bank Interest			2	4 0
				£128	8 7

		EXPENDITURE.			
		£	s. d.	£	s. d.
By	SUNDRY PAYMENTS:—				
	Postages and Stationery	1	17 11		
	Printing	3	11 4	5	9 3
„	Cost of Dinner and Musicians	9	2 5		
	Less Sale of Tickets, 23 at 6s.	6	18 0		
				2	4 5
„	Secretary's Salary			15	15 0
„	Balance in hand			104	19 11
				£128	8 7

R. W. COPPOCK, Treasurer.

I have examined the foregoing Account and find same correct.
FRANK E. DEXTER, Auditor.

March 25th, 1902.

REPRESENTATIVE required for a first-class firm of Tobacco and Cigarette Manufacturers. Highest references; state particulars fully.—Apply "B," Cigarette World Offices, Barnes, S.W.

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.**

Our Smoking Mixture.

TOBACCO CULTIVATED UNDER CLOTH.—A new development has taken place in the growth of tobacco in Connecticut, by covering in the whole tobacco field with cheese-cloth. It costs about £50 an acre to cover a field at a height of 9 ft. The field is practically a huge tent, with 106 posts to the acre. The tent is so stoutly put together that even the roughest winds necessitate but slight repair. In this tent a continuous tropical climate is obtained. The temperature is uniformly three to five degrees warmer than that of the open field. The rain, instead of beating upon the plants, penetrates in the form of a fine, warm mist. The insect pest is reduced to a minimum, and the net result of the experiment is that tobacco grown in a tent brought about 2s. 7d. a pound, whereas outside grown tobacco seldom brought 1s. a pound. Tobacco experts declare that Connecticut tent-grown tobacco is equal to the best leaf grown in Sumatra.

SMOKING AND EPIDEMICS.—Attention was called in 1836 to the immunity of tobacco manufacturers from epidemics. In that year M. Maurice Ruef, of Strasburg, published a paper pointing out that those engaged in the manufacture of tobacco escaped pulmonary consumption, whilst the development of the germ was less rapid in those consumptives who entered the trade. In 1843, M. Simeon reported to the French Government, which at that time had a monopoly in tobacco manufacture, that the thousands of men employed had enjoyed a remarkable exemption from the then prevailing epidemics. At Lyons, for instance, none suffered from the typhoid then raging, and a like freedom was experienced at Toulouse from the influenza. In New Orleans, in 1849, it was found that persons engaged in the tobacco trade were exempt from the fearful epidemics decimating the place. In 1855 the question of the immunity from prevailing epidemics of those engaged in the manufacture of tobacco was raised in this country. Mr. W. H. Wills, of Bristol, wrote in reply to inquirers that for years he had noticed the freedom of his workpeople from epidemic attacks. There were at that time more than five hundred persons in Bristol engaged in the trade, many of whom, he said, lived in some of the worst localities from a sanitary point of view, yet during the severe visitation of the cholera in 1849 and 1852 only one of the number was attacked. That the trade was an exceedingly healthy one, Mr. Wills proved by stating that a number of persons had been in his employ for terms from twenty-five to fifty years. From his and others' experience, Mr. Wills was of opinion that the business was a protection against pulmonary disease.—*Daily Chronicle*.

AMERICAN FACTORY GIRLS AND SNUFF.—A large proportion of the consumers of snuff in the United States are women and girls. In the big cotton manufacturing towns of New England the use of snuff is almost universal among the mill girls, and it is almost as common among the female operatives in the big shoe factories in Brecton, Lynn, and Haverhill; while it is by no means unknown to the girls in the jewellery shops in Providence and Attleboro.

THE CORN COB.—The corn cob is the rankest masquerader the pipe world knows. It is neither clay nor cob—Heaven bless it just the same. The manufacturer gets the largest cobs he can—all fuzzy. The worker grabs a handful of plaster of Paris, soft to creaminess, rubs it

into the fluff of the cob until it is all hidden in a thick overcoat. Then it is allowed to dry and harden. Later it is bored out. All the original cob is bored away, leaving only the plaster of Paris shell, thickly permeated with corn cob fluff. This gives the curious outside appearance. No cob large enough can be procured to make pipes of to any extent. Here and there one was used by the old-time farmer who invented its use as a pipe, but the modern corn cob of the last thirty years was the product of the late G. H. Tibbe, who made a fortune by patenting the process. The modern corn cob is, therefore, an artificial clay pipe.

PARAGUAY PIPES.—In Paraguay live the Kadiuco Indians, a strange and interesting tribe which is fast dying out, and which is being studied by European ethnologists. The latter have discovered that the Kadiucos smoke pipes very different from the European or American sort. They are fashioned of various materials, clay being the most common, and are often richly carved and decorated. A few specimens recently found their way to Europe, and they excited so much attention that directors of several museums are now trying to procure others.

THE COUPON SYSTEM.

The *Evening News* recently published the following amusing verses on the coupon system:—

When he opened out his paper and beheld the splendid news

He actually chortled in his glee,
And he blessed the pushful trader for his philanthropic views,

And the future seemed as rosy as could be;
For he read how every smoker of the "Transatlantic Pets,"
Without any extra payment most unquestionably gets
In each packet of those cheap but most delicious cigarettes
A coupon which will give him something free.

He had long been very anxious to amass sufficient wealth
To espouse the girl who occupied his heart,
So he started smoking madly, never thinking of his health—

Which was not exactly fitted for the part.
He was puffing up till bedtime, he was puffing when he woke,

For his only aim and object was incessantly to smoke,
But such forms of self-indulgence quickly get beyond a joke,
As reflection might have told him at the start.

He was seized with fearful symptoms, and he trembled like a leaf,

And his meals were most preposterously small;
And, in fact, 'twas very patent that his time on earth was brief,

But he still continued riding for a fall;
So he met the fate of people who thus foolishly behave,
Leaving nothing much behind him but the scrip he died to save;

But his friends exchanged the coupons for an eligible grave,
So they were not really wasted after all!

Robinson & Barnsdale,

Limited,

**'Cuba
Superba.'**

THE unprejudiced connoisseur who does not buy a cigar solely because it is a Havana, but relies on quality, flavour, and aroma, will find it impossible to obtain a better medium-priced and thoroughly reliable Cigar than the . . .

British Made

A New Blend of the most choice Tobaccos,
Hand Made by most experienced

'CUBA SUPERBA.'

British Workmen.

'Cuba Superba,'

OBTAINABLE IN
VARIOUS SIZES.

THE RELIABLE
CIGAR.

'Cuba Superba.'

Robinson & Barnsdale, Ltd.,

Nottingham and London.

Trade News and Notes.

MANX TOBACCO TRADE. APPEAL TO THE KING AGAINST A BILL.—The tobacconists in the Isle of Man are petitioning the King, through the Home Secretary, praying him to withhold his assent to the Bill recently passed by both branches of the Manx Legislature, and which renders tobacconists, who sell tobacco in any form to children under 14 years of age, liable to fine and imprisonment. The tobacconists say the Bill will greatly interfere with their business, and will prevent parents sending children for tobacco for them. Dealers do not object to cigarettes being barred to children, but they do object to anything so inclusive as the present Bill. The King's assent is necessary before the Bill becomes law.

A GOOD MOVE.—The latest move in the tobacco war is the appointment by the Imperial Company of a well-known journalist as its press representative. Mr. Lincoln Springfield has accepted the post, and is vacating the news editorship of a London morning paper to join in the fray. Mr. Springfield says he finds the principals of the Imperial Company impressed with the way the stars in their courses seem to be fighting for the British manufacturers. They regard the revelations in the Press about the American Beef Trust as remarkably opportune, and calculated more than anything that has yet happened to arouse the public to the general bearing of American trusts.

LIVERPOOL CHAMBER OF COMMERCE TOBACCO TRADE SECTION.—The annual general meeting of the Tobacco Trade Section of the Chamber of Commerce was held on April 25th in the boardroom of the Chamber, Mr. H. Kerr Waddell presiding. The secretary reported that the section had been in communication with the Mersey Docks and Harbour Board and the Board of Trade with a view to having tobacco weighed in lbs. It was resolved to write to the Board of Trade and ask them to authorise the Dock Board to use 50 lbs. and 10 lbs. weights, in which case the Dock Board would be prepared to discontinue entirely the use of the ordinary standard weights over 10 lbs. in connection with the weighing of tobacco in the tobacco warehouses. On the motion of Mr. Smith, seconded by Mr. Clarke, Mr. E. S. Forster was elected vice-chairman of the section for the ensuing year.

MESSRS. SINGLETON & COLE, LTD., of Cannon Street, Birmingham, and elsewhere, ask us to state that in the present unsettled state of the trade they do not deem it advisable to bring out a new Price List until things have settled down and become regular once more. It is easily understood that the firm's Price List, containing as it does three or four hundred pages of trade matter, is an expensive affair to get up and print, and, unlike some firms lists which might be mentioned, no charge is made for

Messrs. Singleton & Cole's. In the meantime, the Birmingham firm continues to supply their customers with everything required, and fairly earn their title of "universal providers to the trade," while every advantage is being given in the matter of latest prices and discounts.

A deputation from the Wholesale Tobacco Dealers' Association was hospitably entertained by Messrs Ogden's Ltd., at Liverpool, recently. The business part of the proceedings was rendered all the more agreeable by the evident desire of Messrs. Ogden's to meet the views of the deputation where practicable, but the meeting was of course strictly private. The tour from London and back was personally conducted by the genial Mr. Charles Ogden, who did much to wile away the "weary" hours in the train and elsewhere.

PRESENTATION AT MESSRS. WILLS'S.—An interesting presentation took place at Messrs. W. D. and H. O. Wills's Bedminster factory on April 29th, when Mr. H. B. Marshall, who has been connected with Messrs. Wills's great business for upwards of 40 years, and who has been for a long time manager of their Bedminster factory, was presented by the factory employees with a silver tea and coffee service as a mark of the regard, esteem, and affection in which they held him. Mr. Ernest Gunn made the presentation, and Messrs. John Melville (senior foreman) and William Bale (foreman) expressed the great respect in which they held Mr. Marshall. Mr. Marshall expressed his deep appreciation of the kindness shown him by the gift, which was entirely unexpected. The tray containing the tea and coffee service bore the following

inscription:—"Presented, together with a silver tea and coffee service, to Mr. H. B. Marshall, by the employees of W. D. & H. O. Wills, Ltd., as a mark of respect and esteem. April, 1902."

THE AMERICAN TOBACCO COMPANY AND THE CUBAN TRADE.—The American Tobacco Trust, in conjunction with those concerns which it operates in England, has made an important move towards obtaining a monopoly of the best Cuban tobacco. Mr. Duke, after several conferences with the Messrs. Ogden, who are now in the United States, has made an offer to the American Cigar Company for the entire purchase of that concern's plant, including an enormous supply of cigars in hand, and the offer has been accepted. The price is not announced, but it is said to be a very satisfactory one from the point of view of the American Cigar Company. By this purchase the trust obtains control of one of the most important Cuban sources of supply, and it will be able to proceed with a rate war in Havana cigars. Other acquisitions of Cuban tobacco companies by the trust are said to be imminent.

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.

Are you selling your goods at full prices? Then stock Pick-Me-Up Cigarettes. They are not cut.

TRADE NEWS AND NOTES—continued.

MR. F. CHAPPLE has taken over the cigar business carried on for some years by Mr. I. A. Douglas, of 93, Victoria Street, Westminster, S.W.

TOBACCO TRADE.—MESSRS. EDWARD SAMUELSON & CO. say in their last circular:—We report more demand for North American tobacco during the month of April. It is natural in the present state of the manufacturing trade that buyers should be reluctant to pay prices in excess of previous purchases, and should defer doing so as long as possible. At the same time, it is equally natural that holders should be unwilling to submit to loss, in view of the long period before first supplies can be obtained, and the prospects likely to influence the price of those supplies.

MESSRS. GEORGE S. YATES & CO., tobacco merchants, have removed to 28, Exchange Street East, Liverpool.

THE CONSUMPTION OF TOBACCO.—According to recent statistics, the average consumption of tobacco by each person in the various countries of the world is as follows:—Netherlands, 3,400 grams; United States, 2,110; Belgium, 1,552; Germany, 1,485; Australia, 1,400; Austria and Hungary, 1,350; Norway, 1,335; Denmark, 1,125; Canada, 1,050; Sweden, 940; France, 933; Russia, 910; Portugal, 850; England, 680; Italy, 635; Switzerland, 610; and Spain, 550.

PANIC IN A CIGAR FACTORY.—A Philadelphia cablegram states that a serious accident, attended by fatal results, occurred on April 30th at a cigar factory, where over six hundred girls are employed. A deaf and dumb boy engaged in the place caught his hand in an elevator, and in his efforts to make his mishap known, rushed towards a group of girls, excitedly waving his hand, which was dripping with blood. Someone cried "Fire!" and immediately a rush was made for the staircase. The crush was so great that many girls returned and rushed to the windows, and before they could be restrained jumped down into the street. Others were crushed on the staircase and in the hall, many being knocked down and trampled upon by the rest. Seven are already dead, and three are dying in hospital, while twenty are under treatment.

The following circular has been sent to the trade by MESSRS. R. I. DEXTER & SONS, LTD.:—Dear Sir,—We beg to inform you that the business for many years carried on by the late R. I. Dexter, and since his death by his executors, is now converted into a limited company under the style of R. I. Dexter & Sons, Limited. The company undertakes the discharge of all debts and liabilities of the firm of R. I. Dexter, and all debts due to the firm are to be paid to the company. The conversion will not in any way affect the conduct of the business, which will be carried on as heretofore. It will be the endeavour of the Management Board to still further improve the methods and general routine of the business, to insure that every individual order or inquiry received will have careful consideration and immediate attention, and in every way to promote and encourage the very cordial relations which have always existed between the firm and its customers. We trust that the new company will receive the full measure of your support and patronage, and remain, your obedient servants,

A. H. DEXTER,
W. J. DEXTER,
FRED I. DEXTER,
FRANK E. DEXTER,

Executors of the late R. I. Dexter.

THE FRENCH MONOPOLY.—Our contemporary, *The Canadian Cigar and Tobacco Journal*, gives the following as the offer made by Mr. Duke to the French Government. We can hardly credit that even Mr. Duke would try such a deal, but in any case the price seems

quite inadequate for a yearly profit of £12,000,000:—Mr. J. B. Duke, of the American Tobacco Company, has offered the French Government 85,000,000 dollars for the tobacco monopoly, which at present yields 65,000,000 dollars annually. Mr. Duke guarantees this sum for five years by buying the Government stock and handing over bonds as security, and agrees to retain the old soldiers and pensioners and others who are now employed in the tobacco kiosks.

MESSRS. OGDEN, LTD., were on May 7th, before the Deputy Stipendiary at the Liverpool Police Court, fined 40s. and costs for failing to send to the Chief Inspector of Factories, on or before March 1st, a return of the number of persons employed in their factory.

A GOOD MOVE.—Most of the leading Eastbourne tobacconists have agreed to substantially reduce their hours of business on Sundays.

THE GLASGOW TOBACCO TRADE—INCREASE IN PRICE.—A meeting of the retail tobacconist trade was held on May 6th in the Union Halls, West Nile Street, Glasgow. Mr. J. F. Duncan presided. There was a large and representative attendance of shopkeepers from the east, west, and centre of the city. The meeting was called to consider the revision of the price list for tobaccos, and a committee drew up a comprehensive scale of charges, based upon the old list, which, with one or two exceptions, was unanimously adopted. The principal alterations from the previous list affecting the more industrial class was the increase of the minimum price of thick black (which it is stated forms the backbone of the trade) from 3¼d. to 3½d. per ounce. In former price lists tobacconists in the more industrial quarters of the city found it difficult to maintain the minimum of 3¼d., competing as they do with grocers and co-operators, and it remains to be seen whether or not the public will pay the present increase. It was agreed to retain the present price of cigarettes classed as 2½d., but without coupons. There will be no alteration in the prices of snuff. The price list as now revised will come into force on the 1st June.

ANOTHER COMBINE.—Negotiations are actively proceeding for forming another combination of British and Irish tobacco manufacturers. Whether the scheme will result in an amalgamation and flotation of a new company, or in a pooling arrangement, with ample guarantees, is not yet determined. Several leading tobacco firms outside the Imperial and American combines have provisionally assented to the basis of combination, and the syndicate will embrace an aggregate capitalisation of something like ten millions sterling.

SO SAY ALL OF US.—The British Wholesale Tobacconists' Protection Association consider the proposed American coupon system inconvenient, and suggest that extra value should be given to the smoker in the goods instead.

TO CATCH A MACKEREL.—"Given away with a pound of tea," used to be a familiar label on saucepans and frying-pans in the windows of cheap tea merchants. The new legend is "Given away with a packet of Ogden's cigarettes," and it may appear soon in the shops of those retail tobacconists who favour the American combination in the great tobacco war. In future all the best known brands of tobaccos and cigarettes sold by Ogden's Ltd., will be accompanied by coupons. Smokers are invited to treasure them up until they have a sufficient number to secure any present they desire. Or they may club together if each man's consumption is small. By this means smokers may secure a joint ownership in a "6ft. oak extension dining-room table, with three leaves," or an "all hide golf caddy bag," or even a solid brass birdcage. Ping-pong sets, a mouth harmonica, silver-mounted and gold-rolled articles, baby rattles, footballs and cricket balls, games for boys, and presents for ladies may set young and

J. Millhoff & Co. Ltd. will make your cigarettes with your own name and boxes.

TRADE NEWS AND NOTES—continued.

old smoking furiously in their own interests. Some indication of the value of the rebate given to smokers is shown by the fact that for 1,200 coupons the present is a half-guinea set of table tennis. The high-water mark is reached at 3,200 coupons, for which a gentleman's or lady's bicycle is given. Assuming that one coupon goes to the ounce, as it seems to do, a man by smoking an ounce of cigarettes or tobacco a day will get a new cycle in about nine years. There will probably be no objection, however, if he acquires the tobacco and the machine in bulk, and uses both up at leisure.

QUALITY ONLY.—The Imperial Tobacco Company has no intention of following the example of the American trust in issuing coupons for presents with its goods. An official said recently that the firms in the home combination would remain tobacco manufacturers, and would not turn general store merchants. Such trading, they think, has proved of no lasting value, the public holding the opinion that goods sold with presents must suffer in quality. The coupon system has been tried in America. Five or six years ago the annual consumption of cigarettes there was 4,500,000,000. Last year it was just half that number. So the Imperial Company will rely on the quality of its goods alone.

RECENT CONCESSIONS.—Messrs. Ogden have agreed to allow the retailer a minimum profit of 20 per cent. on tobaccos, and 25 per cent. on cigarettes. The Imperial Company are still "considering the matter." The retailers have been most successful in their interviews with the "outside" manufacturers. Messrs. Taddy have arranged that the profit on most of their lines of tobaccos shall carry a profit of 22½ per cent. to the retailers, and an average profit of 27½ per cent. on cigarettes. It is not understood, however, that this applies to the popular "Myrtle Grove." The meaning of Messrs. Ogden's arrangement so far as cigarettes are concerned is that the price of "Guinea Gold" to the retailer will be reduced by 1s. per 1,000 packets to 18s. per 1,000, and the price of "Sweet Caporal" also to 18s. per 1,000. In addition Messrs. Ogden have agreed that any retailer purchasing through a wholesale dealer shall share in the bonus of all the profits and £200,000 a year for the next four years—but the retailer must agree not to sign the agreement of any other company, and must display the goods of Messrs. Ogden.

THE IMPERIAL TOBACCO COMPANY notifies that interest at the rate of 10 per cent. per annum, calculated as from the 1st inst., will be charged on any unpaid instalments.

THE TOBACCO WAR.—Among the passengers for New York on the "Saxonia" on May 3rd were three gentlemen who will be away from England for some time on the business of the Imperial Tobacco Company. These were Mr. W. R. Clarke (of Messrs. William Clarke & Son, of Liverpool), Mr. J. D. Player, of Nottingham, and Mr. Ernest H. M. Gunn (of Messrs. W. D. & H. O. Wills). There has long been an idea about that it might be good strategy on the part of the Imperial Company to turn Mr. Duke's flank by attacking him in his own country. It is now thought that the right moment for the employment of these tactics has been created by the growing prejudice in America against trusts, since the revelations about the Beef Trust in particular. Already, too, Mr. Duke is confronted with a revolt from some of the stockholders in his own trust, who disapprove of his disbursing in Great Britain large sums of money earned in America. He is also in a difficulty with the retailers of Chicago, many of whom have broken off all business negotiations with Mr. Duke's company, owing to his threat to start rival stores in order either to bring the retailers to terms or else drive them out of the business. Seizing the opportune conditions thus created, the Imperial

Company has come to the very important decision of making arrangements for manufacturing tobacco in America. It is not unlikely that some of the most important manufacturing concerns in the United States and Canada, who are outside of Mr. Duke's trust, will join forces with the Imperial Company, and endeavour to make Mr. Duke fight, not for the control of the trade of this country or that, but for his very commercial existence.

THE TRADE AND THE TRUSTS.—Satisfactory progress has been made with the conversion of the Wholesale Tobacconists' Protection Association into a limited liability company. The association has as yet received no communication from the Imperial Company with regard to its terms to wholesale merchants. Messrs. Ogden, on the other hand, have informed the association that, however liberal may be the terms offered by the English company, the Americans will go one better. A largely-attended meeting of London retail tobacconists was held in London on April 18th to receive the report of the deputation which interviewed Messrs. Ogden and other manufacturers on the subject of the discounts to be given the retailers. Messrs. Ogden, it was stated, had agreed to give a discount of 20 per cent. on tobaccos and 25 per cent. on cigarettes. Satisfactory arrangements had been made with several firms outside the British combination. A resolution was adopted directing the committee to continue negotiating, with a view to augmenting the list of firms willing to adopt the 20 and 25 per cent. maximum schedules; that a copy of such list be supplied to each member of the association, and to members of provincial associations; and expressing appreciation of the desire of firms outside the combines to meet the retailers' requirements.

Fire.

There was a fire at Messrs. Gallaher's tobacco factory, York Street, Belfast, on May 2nd, at 1 p.m., which might have led to serious consequences but for the fact that the Grennell patent automatic sprinkler was successfully brought into operation.

Foreign.

AMSTERDAM TOBACCO SALES.—The third sale of the season for Sumatra and Borneo Tobacco took place on Friday, the 18th inst., when 18,890 bales of the former and 555 of the latter, or a total of 19,445 bales, were put up to tender. The market features characterising the previous sales were maintained, there being a keen demand for both German and American account, while prices ruled high all round. The highest price of the sale was 310 cents, or 5s. 2d. a pound, which was obtained by a fine parcel of leaf belonging to the Deli Maatschappij, the same company tying for second place at 265 cents, or 4s. 5d., with the private estate bearing the brand JL/pakaran/Deli, and taking third place at 242 cents, or 4s. 0½d. About 3,800 bales were sold at or over 200 cents, or 3s. 4d.; some 7,200 more below this price, but at or over 150 cents, or 2s. 6d.; about 5,800 at or over 100 cents, or 1s. 8d.; and 1,600 bales at or above 50 cents, or 10d., only 140 bales realising below that figure, and even this lot fetching 48 cents, or 9½d. The English companies were represented by the United Lankat Plantations, Limited, which sold 671 bales at 225 cents, or 3s. 9d., and 633 bales at 210 cents, or 3s. 6d. The Sumatra Tobacco Plantations Company, Limited, which realised a lot of 304 bales for 195 cents, or 3s. 3d., and the British Deli and Lankat Tobacco Company, Limited, which sold 483 bales at 104

Don't go abroad for Eldorados. They are to be found at J. Millhoff & Co's Ltd.

TRADE NEWS AND NOTES—*continued.*

cents, or 1s. 9d. The Serdang Tabak Maatschappij sold 457 bales in anticipation of the general tender, at 130 cents, or 2s. 2d., and the New London Borneo Tobacco Company, Limited—to whom belonged all the Borneo leaf marketed upon the present occasion—obtained an average of 135 cents, or 2s. 3d. for the 555 bales they put up to tender. Up to the present about 50,000 bales of Sumatra and 3,500 of Borneo tobacco have been sold in Amsterdam, and about 43,000 of the former are awaiting sale, with fresh arrivals daily taking place. The next Amsterdam tender is announced for the 30th inst.

AMSTERDAM TOBACCO TRADE FOR 1901.—In the course of his Annual Report on the trade and navigation of Amsterdam for 1901, Mr. Consul Robinson states that the Dutch tobacco market was much stirred by the establishment of the American Trust, and fears were entertained lest the situation should buy up the whole of the available supply of Sumatra tobacco for the United States; the fear was not realised, however, for although the trust bought a very considerable quantity, a large supply was left to the dealers, and up to the present the trust has exercised no marked influence upon prices in the Amsterdam market. A table was furnished, showing the investment in tobacco plantations in the Dutch East Indies, from which we gather that a nominal capitalisation of £2,830,000 was valued at the commencement of 1896 at £6,250,000, whilst on January 1st last, the nominal capital had risen to £4,330,000. Clearly the business thus far had been a profitable one as a whole, if not always so to individual companies.

AMSTERDAM TOBACCO SALES.—The fourth sale of the season for Sumatra and Borneo tobacco took place on Wednesday, 30th ult., when 19,113 bales of the former and 37 of the latter were offered to tender. The bulk of the leaf might be described as of good medium quality, comparatively few fancy lots being forthcoming; but this was only to be expected, the sales of fine parcels having been very extensive at the preceding inscriptions. The tone of the market was in consonance with the character of the tobacco, good prices being paid all round, and really high ones for the two or three fine parcels put up for sale; but the class of goods now offering does not admit of the extravagant speculation which was possible earlier in the season. Top price of 212 cents, or 3s. 6½d., a pound was obtained by a parcel of 350 bales marketed by the Langkat Tabak Maatschappij, the Deli Maatschappij coming second with a lot of 536 bales, sold at 203 cents, or 3s. 4½d.; while third place was taken by the private estate bearing the brand G E/Langkat, with 509 bales at 176 cents, or 2s. 11d. About 12,000 bales, or rather under two-thirds of the total quantity of leaf offered, sold at or over 100 cents, or 1s. 8d., and some 5,000 more, or a large quarter, at or over 50 cents, or 10d.; while about 500 bales sold below that figure. The United Lankat Plantations, Ltd., sold a parcel of 416 bales at 120 cents, or 2s., and another of 340 bales at 90 cents, or 1s. 6d., and the British Deli and Langkat Tobacco Company, Ltd., sold 581 bales at 85 cents, or 1s. 5d. Over 68,000 bales of the present Sumatra crop have already been sold in Amsterdam, and more than 3,600 bales of the Borneo, while upwards of 52,000 bales of the former and 2,600 of the latter are lying awaiting sale. This is in addition to the tobacco sold in Rotterdam and awaiting sale there. The next Amsterdam tender is announced for 16th inst.

IMPORTANT TO TRAVELLERS IN FRANCE.—The new Director of the Customs has put an end to all uncertainty as to how much tobacco English visitors may bring into France by issuing a circular in which he states that travellers entering France are allowed a maximum of thirty cigars, or fifty cigarettes, or three and a half ounces of tobacco. Officials may exercise a discretion in regard to those whose destination is a long way from the frontier.

AMERICAN TOBACCO OUTPUT.—There has been issued in the United States a report which shows that in 1899 there were 80,317 farms which reported a production of tobacco. The acreage reported was 1,101,433 and the amount produced was 868,163,275 lb., valued at 56,093,003 dollars. The principal States producing tobacco are as follows:—Kentucky, with 384,805 acres, producing 314,288,050 lb., valued at 18,541,982 dollars; North Carolina, with 203,023 acres, producing 127,503,400 lb., valued at 8,038,691 dollars; Virginia, with 184,334 acres, producing 122,884,900 lb., valued at 7,210,195 dollars; Ohio, with 71,422 acres, producing 65,957,100 lb., valued at 4,864,191 dollars; Tennessee, with 71,849 acres, producing 49,157,550 lb., valued at 2,748,495 dollars; Wisconsin, with 33,830 acres, producing 45,500,480 lb., valued at 2,898,091 dollars; Pennsylvania, with 27,760 acres, producing 41,502,620 lb., valued at 2,959,304 dollars; Maryland, with 42,911 acres, producing 24,589,480 lb., valued at 1,438,169 dollars; South Carolina, with 25,993 acres, producing 19,895,970 lb., valued at 1,297,293 dollars; Connecticut, with 10,119 acres, producing 16,930,770 lb., valued at 3,074,022 dollars.

GREEK TOBACCO.—Mr. Consul Wood, in his latest report to the Foreign Office, states that the yield of tobacco in Acarnania and Ætolia was slightly below the average, having amounted to about 3,500,000 lbs., against 4,500,000 lbs. in 1900. The quality, with the exception of a small portion of the Agrinion produce, is inferior, and fetches in the leaf about 1d. to 1½d. per lb. The produce of Argos, on the other hand, reached 5,000,000 lbs., against 4,000,000 lbs. in 1900, and being of better quality than usual, realised from 1½d. to 2½d. per lb. The annual average export of raw tobacco from all Greece is about 5,500,000 lbs., of which 2,000,000 lbs. went to Holland, 1,750,000 lbs. went to Egypt, and the remainder to other countries. The export of tobacco manufactured into cigarettes is quite insignificant, say not over 10,000 lbs. annually, which is generally considered a most unsatisfactory state of affairs, as the price realised for the raw article exported is extremely low, barely covering expenses, whereas it is known that the Greek tobacco imported by Egypt is there mixed with Turkish kinds, and exported to all parts of the world under the name of Egyptian cigarettes, and sold very profitably. In order to follow the Egyptian example it is therefore necessary to introduce superior kinds of tobacco into Greece, and this has been done successfully, but in a very small way, during the past year or two. It has been found that a careful selection of seed and locality give satisfactory results, some of the most famed Macedonian varieties of tobacco having been raised. The Greek Government, through the medium of its agricultural schools, has taken up this question strongly; prizes are to be given to the raisers of choice qualities, and a company with large capital is to be founded by Royal decree, considerable privileges being accorded to it, including the monopoly of export, for the manufacture and exportation of cigarettes. The idea is apparently good, and there seems no reason why Greece should not in time receive her share of the enormous profits accruing from the sale of cigarettes in all parts of the world.

Law.

THOSE AUTOMATICS.—At the City of London Court, on May 6th, the London and Provincial Cigarette Syndicate, Ltd., 3, The Circus, Minorities, sued Mr. J. Harris, of London Road, Islesworth, for £2 2s. 2d., for automatic machines delivered to him. The plaintiff's solicitor explained that the machines were sent to the

Are you manufacturing cigarettes? Ask J. Millhoff & Co. Ltd. for samples of their Turkish and Virginian tobaccos.

TRADE NEWS AND NOTES *continued.*

defendant, who was to receive 25 per cent. of the profits accruing from them. The defendant objected to pay the account and said that when the plaintiffs' agent called upon him he objected to the machines being sent, saying he had no room for them. The agent told him that they occupied very little room, and then he told the agent he might do as he pleased. The machines came, but two days afterwards he sent them back because they might have injured the public, where they were placed. Judge Rentoul said there had evidently been a misunderstanding and he should find for the plaintiffs for £1.

At the Clerkenwell County Court, on May 6th, before His Honour Judge Edge, Alfred Snell, 71, Offord Road, applied for a committal order against W. Anderson, 173, Seven Sisters' Road. Judgment was obtained against defendant for £11 1s. in December last.—Defendant said he was occupier of a tobacconist's shop in Seven Sisters' Road, but trade was very bad. He was only taking about £4 per week, and being unable to pay his rent the landlord had taken possession.—Plaintiff said he believed that was only an arrangement to avoid payment. He himself had used the shop and knew that defendant was doing a good trade.—The Judge: Do you mean to say that this landlord had issued a writ to protect him?—I certainly think so. Something similar was done twelve months ago.—This was denied by defendant.—Plaintiff, in reply to the Judge, said he lent defendant £10 free of interest, to do him a good turn. With that he paid off a portion of another debt. Defendant had never paid him a shilling, and never intended to.—The Judge: He ought to pay, but he has done like a good many other people. He has borrowed money to pay somebody else because he was in a corner.—Committed for 30 days, warrant to be suspended if defendant pays 10s. per month.

New Companies.

R. I. DEXTER & SONS, LTD.—Capital, £150,000, in £1 shares. Objects: To adopt an agreement made between E. Millington, A. H. Dexter, W. J. Dexter, F. I. Dexter of the one part, and this Company of the other part, for the acquisition of the business carried on by them as cigar, tobacco, and cigarette merchants and manufacturers; to develop and extend the same, and also as manufacturers or producers of illuminants of every description, general merchants and dealers, and commission agents, refreshment contractors, box manufacturers, printers; to prepare for market any bye-products of the above; to manufacture or otherwise acquire any machinery or mechanical appliances used in connection with the same. The signatories are:—

	Shares.
A. H. Dexter, Bulcote, Notts	1
W. J. Dexter, Manor House, West Bridgford	1
F. I. Dexter, 10, Park Drive, Notts	1
F. E. Dexter, 10, Park Drive, Notts	1
A. B. Dexter, Cliftonville, Derby Road, Notts	1
R. I. Dexter, 11, Wellington Square, Nottingham	1
A. J. Fidler, Cemetery Road, Hucknall Torkard, Nottingham	1
C. J. Dexter, 10, Park Drive, Nottingham	1
H. M. Dexter, 15, Gedley Grove, Nottingham	1

No initial public issue. The first directors, to be not less than five nor more than ten, are A. H., F. I., F. E., W. J., A. B., R. I., C. G., H. M., and W. E. G. Dexter, and A. J. Fidler. Qualification, £1,000. Remuneration to be fixed by the Company. Registered Office, 3, Wilford Street, Nottingham.

KIPPAX BROTHERS, LIMITED.—Registered on April 5th, by Jordan & Sons, Ltd., 120, Chancery Lane, W.C., with a capital of £15,000, in £1 shares (7,500 seven and a half per cent. Cumulative Preference). Objects: To take over the business of manufacturers of and dealers in tobacco, briar, and other pipes, tobacconists' fancy goods and sundries, &c., carried on by a company of the same name (incorporated in 1895) at St. James' Street, Accrington. Minimum cash subscription, £1,381. The first directors, to number not less than three nor more than five, are J. Kippax, L. Kippax, J. Howarth, F. Howard, and J. Mitchell. Qualification, 250 Ordinary and 250 Preference shares. Remuneration, £25 per annum, divisible. J. Kippax and Luke Kippax are managing directors. Office, St. James' Street, Accrington.

Public Companies.

HENRY CLAY AND BOCK. — The fourteenth ordinary general meeting of Henry Clay and Bock & Co. Ltd. was held on April 14th, at Winchester House, E.C., under the presidency of Lord Ebury, Chairman of the Company.

The Secretary (Mr. Samuel Bibby) having read the notice calling the meeting,

The Chairman said: Gentlemen, this annual general meeting of the company is to a large extent bereft of its usual interest by circumstances certainly remarkable and probably unique. A full half of our constituents have suddenly disappeared without even giving us the opportunity of bidding them farewell, while those who have taken their places are not as yet in sufficiently full possession of their privileges to influence any decision at which the meeting may arrive. It happens, too, that nine-tenths of the absentees who have retired—I am happy to think with their pockets well replenished—are just those ordinary shareholders who would under normal circumstances have been interested to hear that, although trading conditions were anything but ideal, the company's operations during the past year were conducted with more than average success; that we can recommend a 10 per cent. dividend free of income tax; that we can raise our reserve to £60,000, the figure at which it stood before the commencement of the Spanish-American war; and that in addition we have an abundant balance to carry forward. (Hear, hear.) Gratifying as this evidence of prosperity must be to everyone connected with the company, I feel, nevertheless, that if I were to dwell upon it in much detail to-day I should be tedious to the ears of preference shareholders, who in rough weather or smooth have received their dividends with unvarying regularity for thirteen years, and who may feel more curiosity to consider whether they are in any way affected by the occurrences to which the peculiarity of this meeting is due. I feel the more bound to refer to those occurrences because, as none of the documents circulated in connection with them were addressed to preference shareholders as such, it is possible that there may be some of them, either present or absent, who have remained in ignorance of events which for the past three months have been to me and to those who sit round me at this table the cause of constant occupation and solicitude. In order that the situation may be intelligible to all, I must trouble you with a recapitulation of events. Our valued colleague and able managing director, Mr. Bock, from whom we had previously received intimation that an attempt was being made to renew negotiations, discontinued a year or two ago, arrived in London on the 3rd January. He brought with him and introduced to us one Mr. George Pierce Butler, whom he believed, and who represented himself, as fully authorised to act for a syndicate of wealthy Americans, having control of the

Sweet and Twenty-five Pick-Me-Ups in a box. To sell at 6d. and leave you a first-class margin of profit.

TRADE NEWS AND NOTES—continued.

assets of the Havana Commercial Company, that company which has long been a thorn in our side, but still more of a thorn, I believe, in the sides of its own shareholders. Mr. Butler explained that the object of his syndicate was to reconstitute the Havana Commercial Company under another name and with a large working capital, and to place it under the management of Mr. Bock, and he argued with much force that, with this new company in addition to the two companies already under his control, Mr. Bock would be in a far better position for making profits than he had been since first the American competition set in. As an equivalent for Mr. Bock's services, and for our good offices in the matter, he offered to buy all the Clay and Bock ordinary shares which he could obtain at £15 each, provided 60 per cent. of them were forthcoming at that price, and this condition, coupled with many other stipulations put forward on one side or the other, was embodied in an agreement signed by him on 22nd January, and afterwards repudiated under circumstances which I do not feel any present obligation to recall. Let it suffice to say that illusory statements put forward both before and after the signature of the agreement induced us, prematurely as it turned out, to perform our leading obligation under the contract by issuing a circular recommending the ordinary shareholders to accept Mr. Butler's offer of £15 per share. That offer, after a long suppression of events which I could not narrate without being unduly prolix, was increased to £17 in a circular issued by Mr. Butler on the 13th March, but on conditions, one of which was so exceedingly unfair both to the debenture holders of this company and to the debenture and preference shareholders of the Havana Cigar Company, with which this company has fiduciary relations of a very intimate character, that we declined without the slightest hesitation, so far as shares which the Board could control were concerned, to accept the offer so long as that condition remained attached to it. (Hear, hear.) On the 19th March, having meanwhile received a request for guidance from a deputation of leading ordinary shareholders, we issued another circular, repeating that so far as we had any voice in the matter we could not agree, or recommend agreement on the part of anybody else, to be bribed into the sacrifice of interests which we felt bound in honour to defend; but in order to prevent any possible misunderstanding of our motives we offered, in exchange for a valid undertaking, to protect those interests which our Courts would recognise and enforce, to sacrifice the proffered voting trust which it had been insinuated that we only desired in order to prolong our own official existence. Mr. Butler having accepted this proposal as a proof of his *bona-fides*, at all events for a period of ten years, we left it to our solicitors to carry out the arrangement with the assistance of counsel, any final consent of ours being dependent upon their fiat that the end was definitely and satisfactorily attained. Armed with this, the secretary issued a final circular for acceptance on the 24th March. I think I had perhaps better read you the agreement upon which that circular was founded. It runs as follows:—
 "To Henry Clay and Bock & Co. Ltd., and to the Havana Cigar and Tobacco Factories, Ltd., and to the preference shareholders and the debenture holders of each of the said companies jointly, and to each of the said companies and persons severally. In consideration of your not opposing the acceptance by the ordinary shareholders of Henry Clay and Bock & Co. Ltd., for the offer of purchase of their shares at £17 per share, I, on behalf of myself and my associates in the purchase of such ordinary shares, hereby undertake and agree with you jointly and each of you severally that the owners of the ordinary shares in either company will within no time within ten years from this date attempt or take any steps to wind up either company, or that if they do the debentures and preference shares of both companies shall be bought by us at their fair market value, to be fixed by some person to be

agreed upon by a majority in value of such debenture and shareholders and by us, or if we cannot agree by a person to be named by the Committee for the time being of the London Stock Exchange. This undertaking and agreement is to be construed as a contract made in England, and in accordance with the law of England, and I and my associates submit ourselves to the jurisdiction of the High Court of Justice in England, and appoint Mr. Alfred Bright, of 15, George Street, Mansion House, in the City of London, to be our agent in England for the purpose of accepting service on our behalf of any notice, writ, or other legal process or document, and in respect of any matter arising out of this undertaking and agreement, and such appointment shall not be revocable, and service of any such document upon such appointee shall for all purposes be deemed to be good service on myself and my associates who elect domicile at the above-mentioned address. Dated the 2nd day of April, 1902.—G. P. Butler." And there is the annexe:—"We, the undersigned, in accordance with the power of attorney given to Mr. Butler by his associates, hereby signify our approval of the above agreement.—Alfred Bright, Edward Connell." I am informed that some 90 per cent. of the ordinary shares have been bought, subject to the conditions which this agreement contains, and I have no reason at all to doubt that it is still the intention of Mr. Butler and his associates to reconstitute the Havana Commercial Company with an adequate working capital, and to place it under the charge of Mr. Bock, because I cannot see how else they are to make their high price purchase pay. Assuming this to be the case, Mr. Bock will practically have control of the Havana cigar trade, and as he is to be relied upon for honest and impartial action, it is only fair to conclude that he will make large profits for each of the three companies committed to his care, and upon the profits made for this company you, of course, retain your preferential claim under the same conditions as before. Now, gentlemen, let us devote a moment to the consideration of what in all probability would have happened if, when Mr. Bock brought Mr. Butler to negotiate with us, we had met his approach, as we had already met an indirect and indefinite approach from a different quarter, with the remark that our mandate was not to sell the securities, but to administer the property of the company. A register of the shareholders up-to-date can legally be demanded by anyone in exchange for an insignificant payment, and it seems not impossible that if we had turned a deaf ear to his blandishments Mr. Butler would have communicated some offer directly to our ordinary shareholders. The offer would very likely not have been accepted to any great extent without our concurrence, but, at the same time, to counsel its rejection would have entailed a very heavy responsibility upon us. Supposing, however, as is more unlikely, that Mr. Butler had not cared to face the risk of such a proceeding, then the Havana Commercial Company would presumably have struggled on for a short time longer, doing us as much mischief as possible, till it was swallowed by a leviathan combination, which both Mr. Bock and our co-director in the Havana Cigar Company—Mr. William Lane—had warned us were only waiting for an opportunity to spring, and which, if we had not accepted any terms they were disposed to offer, would no doubt have challenged us to one of those now fashionable non-dividend-paying competitions, in which victory must eventually rest with the purse that has no limit. I do not think that we should have given evidence of any prudent regard for your interest if we had waited for such a contingency to arise, and though the actual position is not as well defined as I should wish, and as it was defined in the original agreement, it certainly is a better position than that which would have arisen if the events foreshadowed both by Mr. Bock and by Mr. Lane had come to pass. At the request of Mr. Butler we have appointed as members of the Board Messrs. Frank Tilford and Rafael R. Govin,

Provide PICK-ME-UPS to Please Particular People.

TRADE NEWS AND NOTES—continued.

who are described to us as managers of the syndicate, and no doubt they will give proof of that single-minded desire to serve your interests which actuated our late highly-esteemed co-director, Mr. Monckton, who was one of the original directors of the company, and of whose premature death the report makes regretful mention. (Hear, hear.) I think I need say no more about the balance sheet, with the items of which you are most of you familiar, than that, as compared with the previous year, the chief differences are, in round numbers, £10,000 less stock, £18,000 less debtors, and £10,000 less cash in hand and at the bankers. I may add that the funds thus set free have been used to some extent in paying off creditors, but to a much larger extent in additional outlay on tobacco lands, which Mr. Bock has regarded as imperative from the first, in order to make sure both that the plantations will be productive and that the produce will find its way into the factories of which he has control. (Hear, hear.) Having read the report of the auditors to the shareholders, the Chairman concluded by moving: "That the report and accounts for the year ended 31st December, 1901, now submitted, be received and adopted."

Mr. H. B. Praed seconded the resolution.

Mr. T. M. Kitchen asked why it was that the holders of two-thirds of the interest in the company had had no notice of the negotiations which had been going on so long. He maintained that the interests of the preference and debenture holders were seriously jeopardised by the action taken by the directors, and those interests had been partially sacrificed, although no doubt they had been to some extent protected by the agreement which had been read by the Chairman. At the same time, it seemed to him that they were given over hand and foot to the new syndicate. Those interests of the preference and debenture holders were likely to become exceedingly valuable; an 8 per cent. preference share was an extremely valuable security, and it seemed a strange thing to him that these securities were not treated on anything like an equality with the ordinary shares in the negotiations which had been carried on.

Mr. Helby said he could not understand Mr. Kitchen's argument that the interests of the preference shareholders had been jeopardised; on the contrary, he thought the thanks of the preference and debenture holders ought to be given to the directors for the manner in which their position had been secured. Supposing the syndicate had gone into the market and bought the ordinary shares, the position of the preference and debenture holders would have been far worse than it now was.

Mr. Kitchen said his point was that as, under a winding up, the preference and debenture holders could be paid off at par, those holders were under the agreement which had been arrived at liable in ten years, at the furthest, and perhaps sooner, to be paid off at par.

Mr. Helby said that seemed to make his position all the stronger. The preference shareholders could at any time get a large premium on their shares by going into the market. He certainly did not see that they had anything to complain of.

Mr. George Kitchen said that Mr. Helby seemed to be under the impression that Mr. Butler could have come into the market and helped himself to 90 per cent. of the ordinary shares at £17 a share, whenever he liked, but that was a great mistake. Mr. Butler would have found before he had bought many shares that the price would be raised against him to £24 or £25. He could no more have got 90 per cent. of the ordinary shares at £17 by going into the market than he could have flown. (Hear, hear.) There was no doubt that preference and debenture holders were in by no means so happy a position now as when they were in a free and independent company, which always paid the preference dividends and debenture interest. He admitted, however, that he had great

hesitation in advising people what to do with their debentures. No doubt their interests were perfectly safe so long as things went right in Havana, but they would have to expect that at the end of ten years they would be paid off at par, so that within the next ten years they would have to write off the difference between the present capital value and the par value. He considered that though the shares stood at a handsome premium, it was not a premium which really represented the value of such a security as they held; therefore, he was bound to agree that the debentures and preference shareholders were to some extent injured by the present arrangement. How far they might have been able to prevent it it was impossible to say; they were in the hands of the directors, who, he knew, had done their very best and had worked hard to protect the interests of the preference and debenture holders.

The Chairman said that he did not understand he had been asked any direct question. He saw that there was a good deal of force in what had been urged by Mr. Kitchen. He could only say that the directors had acted in the matter with the assistance of very valuable lawyers, and if other notices ought to have been given, he was sure those lawyers would have advised them to that effect. The directors thought that they had gone to the utmost extent that they possibly could, having regard to their duty to the ordinary shareholders, in seeking to protect the interests of the preference and debenture holders.

The resolution was then put to the meeting and carried unanimously.

The Chairman pointed out that owing to an oversight the next two matters had been misplaced in the report, and that it would be necessary to confirm the new appointments first, and afterwards re-elect the retiring directors.

The confirmation of the appointment of Messrs. Frank Tilford and Rafael R. Govin was agreed to. Lord Ebury and Mr. Herbert B. Praed, the retiring directors, were re-elected. Messrs. Charles Eves & Co. were re-appointed auditors, and a vote of thanks to the Chairman and Directors closed the proceedings.—*Financial Times*.

SINGLETON & COLE, LTD. REPORT AND BALANCE SHEET.—The following were presented at the fifth annual general meeting of the members held at the Grand Hotel, Colmore Row, Birmingham, on Tuesday, the 22nd April, 1902, at 12 o'clock noon, Mr. H. C. Clarke, Chairman of the Board of Directors, in the chair:—

Your Directors have pleasure in submitting the sub-joined Audited Accounts made up to the 31st January last. Notwithstanding the general upset in the trade, and the consequent advance in the price of the raw material, thanks to the foresight of your Directors in further developing our own productions and the increased output of tobaccos, cigars, and cigarettes of our own manufacture, we have become more self-contained, and consequently have more than held our own, with the result that the profits of the year 1901, after making provision for bad and doubtful debts and depreciation, amount to £7,386 1s. This added to the balance brought forward from last year makes a total of £10,785 2s. 5d.

An interim dividend at the rate of 5 per cent. per annum for the first six months was paid in September last, and your Directors now recommend a dividend for the second six months at the rate of 7 per cent. per annum, free of income tax, leaving a balance of £3,585 2s. 5d. to be carried forward to next year's account.

The retiring Director is Mr. Charles P. Plant, who is eligible for re-election.

The Auditors, Mr. James Vine and Mr. Fras. H. Hinde, now retire, and are eligible for re-election.

Dividend Warrants will be posted 29th April, 1902.

There's many a slip 'twixt cup and lip. When slipping try a PICK-ME-UP.

TRADE NEWS AND NOTES—continued.

BALANCE SHEET, January 31st, 1902.

CAPITAL AND LIABILITIES.

	£	s.	d.	£	s.	d.
Capital Account—						
120,000 Shares of £1 each fully paid				120,000	0	0
Debtenture Bonds—						
1,000 Bonds at £10 each	10,000	0	0			
400 Bonds at £25 each	10,000	0	0			
Sundry Creditors				20,000	0	0
Profit and Loss Account—				80,682	13	0
Balance at 26th January, 1901	3,399	1	5			
Net Profit for the year	7,386	1	0			
	10,785	2	5			
Less Interim Dividend	3,000	0	0			
				7,785	2	5
				<u>£228,467</u>	<u>15</u>	<u>5</u>

ASSETS.

	£	s.	d.	£	s.	d.
Freehold and Leasehold Properties, Plant, Fixtures, and Machinery at Shrewsbury, Birmingham, Wolverhampton, Walsall, and Leeds				47,875	13	6
Goodwill				12,000	0	0
Stocks at Wolverhampton, Walsall, Shrewsbury, Birmingham, Leeds, and in Bond				97,969	18	3
Sundry Debtors				69,457	7	0
Cash in hand, and at Bankers				1,164	16	8
				<u>£228,467</u>	<u>15</u>	<u>5</u>

PROFIT AND LOSS ACCOUNT for the year ended 31st January, 1902.

	DR.	£	s.	d.
To Interim Dividend		3,000	0	0
.. Directors' Fees				
.. Auditors' ..				
.. Manager's Salary		1,933	10	0
.. Secretary's ..				
.. Income Tax Commissioners		512	12	10
.. Debenture Bond Interest		943	14	5
.. Balance		7,785	2	5
		<u>£14,174</u>	<u>19</u>	<u>8</u>
	CR.	£	s.	d.
By Balance brought forward from last year		3,399	1	5
Trade Account—				
Gross Profit for the year		10,775	18	3
		<u>£14,174</u>	<u>19</u>	<u>8</u>

AUDITORS' CERTIFICATE.

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 audited the above Balance Sheet and Profit and Loss Account with the Books and Accounts relating thereto at the various Branches, and the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs. The Stocks have been properly vouched for by the Managing Directors.

JAMES VINE, Incorporated Accountant, }
Shrewsbury, } Auditors.
FRAS. H. HINDE, Wolverhampton, }

Birmingham, 10th April, 1902.

It was moved by the Chairman, and seconded by Mr. C. P. Plant, and carried unanimously, that the Balance Sheet and Report sent out to the shareholders be approved and adopted.

It was moved by Mr. F. Simmons, and seconded by Mr. J. F. Steward, and carried unanimously, that a dividend for the past half-year be paid at the rate of 7 per cent. per annum, making it 6 per cent. for the whole year.

It was moved by Mr. J. T. Eayrs, and seconded by Mr. James Vine, and carried unanimously, that Mr. Charles P. Plant, who goes out of office by rotation, be re-elected a Director of the Company.

It was moved by Mr. D. McMichael, and seconded by Mr. A. T. Vernon, and carried unanimously, that Messrs. James Vine and Francis H. Hinde be re-elected Auditors of the Company.

Police.

A BAD CASE.—At the Central Criminal Court, on April 15th, Alexander Edler (37), was found guilty of obtaining 3,000 cigars by false pretences from Mr. Frederick Sturgeon, cigar manufacturer, Eastcheap; 24 cases of whisky from Messrs. Buchanan & Co., 26, Holborn; and two bicycles from the Quadrant Cycle Company, Newgate Street. Mr. Howell prosecuted. In this case the prisoner called upon Mr. Sturgeon, and represented that he required the cigars for a Glasgow doctor, a friend of his, who had been recommended by another doctor. As he was not satisfied, Mr. Sturgeon determined not to part with his property until he had ascertained the truth of the prisoner's statement. They drove together to the Royal Hotel. The prisoner entered, stating on his return that the doctor, who, he said, was staying there, had gone out, but had left a cheque. Mr. Sturgeon noticed that the cheque was on a Titchfield Street bank, and remarked that it was curious that a Glasgow gentleman should keep his banking account in London. He then seized hold of the prisoner. The porter interfered on the part of the prisoner, but Mr. Sturgeon insisted upon their seeing a constable. The porter and the prisoner went towards a constable, and Mr. Sturgeon followed. On the way, however, the prisoner bolted, but was followed by Mr. Sturgeon, and given into custody. It was by somewhat similar means that the prisoner obtained possession of the whisky and the bicycles. The Recorder sentenced the prisoner to 18 months' hard labour.

UNJUST SCALES.—Edward Cokayne, a tobacconist, of 111, Grove Road, Holloway, was summoned for having in use an unjust weighing instrument. Mr. Elliot said, in examining a weighing machine used for weighing tobacco, he found that it was, owing to the lever having become bent, made unjust, and the deficiency depended on which position the weights were placed in the scales. The defendant said that the defect was caused by his daughter the previous evening having knocked the scales over on to the floor. The Bench imposed a penalty of 10s.

BETTING TOBACCONIST.—Before the Cirencester magistrates on April 28th, Albert Edward Selby, tobacconist, was fined £100 and costs for having kept and used his premises for betting. The premises were raided by the police on the day of the City and Suburban race. On a previous day a plain-clothes officer had visited the shop and seen betting slips being handed to the defendant.

AUTOMATIC MACHINES.—At Southwark Police Court, on April 26th, Arthur Wheatley, of 6, Hewson Street, Walworth, was summoned before Mr. Clier for that he, being the keeper of a shop at 172, Blackfriars Road, wherein refreshments were sold, did knowingly suffer gaming to take place therein by means of automatic machines, on April 8th, 11th, and 12th. Mr. Wontner prosecuted on behalf of the Commissioner of Police, and Mr. Maitland defended for the Automatic Machine Company. Detective-Inspector Godley, M Division, had charge of the case, and the Rev. J. Watkin, of Surrey Chapel, attended to support the prosecution. Mr. James Pascal, of Blackfriars Road, a well-known philanthropist, was also present.—Mr. Wontner observed that the proceedings were taken under the 44th section of the Metropolitan Police Act, which extended the prohibition of gaming on licensed premises to all places where refreshments were sold. There had recently been two convictions in regard to similar shops.—Detective-Sergeant Neil, M Division, said the shop in question was a place where sweets, cakes, mineral waters, tobacco, cigarettes, and cigars were sold, but there was only a small counter with room for one person to stand, and most of the space in the shop, which was about 14 feet by 18 feet, was occupied by

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TRADE NEWS AND NOTES—continued.

20 automatic machines. These bore various names, and were of different patterns, but they were all adapted for gambling with halfpence, and were being used by a crowd of boys. He saw 25 of them, ranging from ten to sixteen years of age, patronise the machines within half an hour. They pulled a trigger, and if the halfpenny was jerked into a certain position it was returned to the player, and if it won, a leaden disc was given, which might be exchanged either for three-halfpence in money or two-pennyworth of sweets, cigarettes, or cigars. Most of the winners preferred to take the money, and they generally went on playing; but the proportion of winners was small. The defendant's wife conducted the business. The witness produced sketches of some of the machines, drawn by Detective-Sergeant Monahan, and stated that Detective Pusey also kept observation on the shop.—Cross-examined by Mr. Maitland, the witness admitted that the sale of refreshments at the shop was a subsidiary part of the business as compared with the money taken in the machines.—Detective Pusey proposed to give corroborative evidence, but Mr. Maitland said it was unnecessary.—Inspector Godley said he tried one of the machines, and lost his halfpenny.—Mr. Maitland: Are these summonses the result of the disgust of the police at losing their half-pennies?—The Inspector: Oh, no; they are in consequence of the complaints of parents about their children losing money by gambling in these machines.—Mr. Wontner: That is the case on the first summons.—Mr. Maitland said the question of the legality of the use of these machines, *per se*, was still a subject of litigation, and these prosecutions under the Police Act had only recently been sprung upon the automatic machine trade. After the decision of Mr. Mead, that the use of the machines in a shop of this kind was illegal, he was not in a position to contest the matter, and the defendant would discontinue the use of the machines. In those circumstances a nominal penalty would surely suffice.—The Magistrate: In my opinion gaming of this kind with children is most infamous, and I can see no mitigating circumstance at all. I am very glad there is a statute which hits you, but I don't think it hits you half hard enough. I should be glad to see the penalty of £5 doubled, or even increased ten-fold. The defendant was then ordered to pay £5 and £3 3s. costs on the first summons, and 2s. costs on each of the other two summonses; in default, two months' hard labour.—Mr. Maitland asked for time to enable the defendant to find the money.—The Magistrate refused, and observed that Mr. Maitland was instructed by an association for the encouragement of gambling.—Mr. Maitland: Don't say that; you are reflecting upon me.—The Magistrate: That is what it is.—The defendant said he expected the association to pay his fine, and Mr. Maitland asked the Magistrate to accept his personal guarantee for the payment.—The Magistrate: I can offer no consideration whatever to people who encourage the gambling of children.—Ultimately the money was paid, and he was released.

SCANDALOUS BUCKS PERSECUTION. THE BENCH SICK OF THE BUSINESS.—Mr. Jacob Popp, tobacconist, of High Wycombe, who has been several times summoned for Sunday trading, contrary to the Act of Charles II., scored against the police on April 26th. Summoned for offences on Sundays March 30th and April 6th, he pleaded that as he was in Italy on those days he was not responsible for his shop being opened. The prosecution were unable to prove that he had given authority for the shop to be opened, and the Bench therefore dismissed the summonses. Defendant's brother-in-law had charge of the shop on those days. Popp pleaded guilty to offences on Sundays April 13th and 20th, and in each case was fined 5s., with 10s. costs.—The Mayor said he was sick of these cases coming on continuously, which only adverted Popp's business, especially as he knew there were other places in the town where Sunday trading was

carried on with impunity. It transpired that Head Constable Sparling, the prosecutor in these cases, in order to comply with the Act, gives himself authority in writing to take the proceedings. Several magistrates disclaimed taking the initiative in the prosecutions, but stated that having defendant before them they were bound to administer this ancient and ridiculously intolerant law.

CIGAR TRAVELLER IN TROUBLE.—At the Notts Quarter Sessions held last month Samuel Savidge (or Savage) (32), traveller, was indicted for that he, on the 31st August, 1901, 6th November, 1901, and the 6th December, 1901, then being a clerk or servant to James Godward, trading as S. Savidge & Co., did receive for and on his account the several sums of £3 10s. 6d., £15, and 10s. 6d., and did then feloniously and fraudulently embezzle and steal the same.—Mr. A. Moresby White (instructed by Mr. R. A. Young) prosecuted, and Mr. W. H. Stevenson defended.—Prisoner pleaded not guilty.—Mr. White, in opening the case, said that the prisoner was engaged as a cigar traveller by the prosecutor at his own suggestion. When the Christmas accounts were sent out prosecutor found that there had been considerable defalcations, and in the three cases referred to in the indictment the prisoner seemed to have taken the money and put it into his own pocket. The prosecutor said he knew the prisoner a considerable time prior to last June. At that time Savidge came to him and asked to be given a start in life as he had no money, nothing to eat, and nowhere to go. Witness consented to engage him as a cigar traveller, at a salary of £3 10s. weekly, to cover a radius of 14 miles round Nottingham. Letters which came to the house addressed to "S. Savidge & Co." were opened by witness, prisoner having no right to open them.—Cross-examined by Mr. Stevenson: Witness would not undertake to say that a number of bill-heads were not printed at the outset under the name of "Savidge & Godward." He was not aware that the prisoner had taken out a tobacco licence in his own name, and did not go to the Inland Revenue Office with the prisoner for the purpose of such a licence being secured. Both witness and the prisoner had had to sign the cheques at one period of the trading.—Albert Slack, licensed victualler, of the Earl of Lincoln Inn, Woodborough Road, said that he had bought cigars from the prisoner. Witness paid for the cigars by cheque.—William Bostock proved paying 10s. 6d., and Wm. Bromley, of the Sir John Warren, deposed to paying him £3 10s.—Detective Inspector Parnham deposed that he received prisoner in custody from the County Police on January 16th. When charged with embezzlement he replied, "When I first went to work for him he gave me £3 10s. per week. He afterwards dropped it to £2, and I have spent the money in expenses."—This concluded the case for the prosecution.—Mr. Stevenson urged for the defence that the agreement was to have a joint business and carry it on in partnership. Prosecutor was to find the capital, and Savidge undertook to do the work of selling the cigars. Had the business succeeded and continued, no doubt articles of partnership would have been drawn up. Not the slightest opportunity was given to prisoner to account for the money, and counsel submitted that the prosecution had failed, inasmuch as his client was a partner.—The prisoner entered the witness-box and declared that prosecutor invited him to go into business with him, he agreeing to find the capital, and prisoner to obtain the orders. After paying expenses for travelling, &c., prisoner said he only had 25s. left for living expenses. They had some invoices printed with the heading "Savidge & Godward," and at the end of about five weeks, at prosecutor's suggestion, the description of the firm was altered to "S. Savidge and Co.," but it was mutually agreed that the partnership should remain the same. Mr. Godward would not go through the books and see what profit, if any, had been

Mahomet Cigarettes in 10's, 20's, 50's, and 100's, and by weight. Splendid line for every tobacconist.

TRADE NEWS AND NOTES—continued.

made. With regard to Mr. Slack's cheque for £15, prisoner said he cashed it at Carlton and expended it upon travelling.—Counsel having addressed the jury, the Recorder summed up.—The jury returned a verdict of "Guilty," but recommended the prisoner to mercy on account of the reduction which was made in his wages.—Prisoner was then indicted on a charge of having been convicted of felony at the City Quarter Sessions on the

24th January, 1901, and pleaded guilty.—The learned Recorder said the jury had recommended the prisoner to mercy, but he did not know how far the fact that the prisoner had been previously convicted would affect their opinion.—The jury said under the circumstances they wished to withdraw their recommendation.—Prisoner was sentenced to eight months' imprisonment with hard labour.

Wholesale Tobacconist's Protection Society.



HE following are the officers of the new association and rules recently adopted. The premises are, for the present, at Three Nuns Hotel, Aldgate, E.:—President, Mr. G. Fraenkel; Vice-President, Mr. J. Kevis; Treasurer, Mr. H. L. Gross; Committee, Messrs. C. Flyman, P. Goorvitch, J. Harrison, W. Harvey, H. J. Nathan, J. Sadler, J. Slobodinsky, C. Smith, and W. Solomons; Auditors, Messrs. B. R. Arkell, W. R. Daniel; Solicitors, Messrs. Russell & Arnholz, 17, Great Winchester Street, E.C.; Secretary, Mr. William Foyle, 119, Sebert Road, Forest Gate, Essex.

The rules are as follows:—

- 1.—That the society be called "The Wholesale Tobacconists' Protection Association."
- 2.—That the objects are to protect the rights and promote the interests of the members in the exercise of their business, to maintain and further the general interests of the members of the association by all lawful means, and to afford legal and other aid to members in all cases approved of by the committee.
- 3.—That the affairs of this association be conducted by a committee consisting of president, vice-president, treasurer, secretary, and thirteen committeemen, to be elected annually. The committee so constituted to be empowered to fill up any vacancies which may occur by death or resignation during the year, subject, however, to confirmation at the next general meeting.
- 4.—That the entrance fee shall be 10s. 6d., and the yearly subscription shall be 10s. 6d., payable in advance, falling due in March quarter. Any member being in arrear on May 1st following shall not be entitled to any benefit of membership.
- 5.—That any member requiring the protection and assistance of the association in accordance with its objects shall apply to the secretary, who shall thereupon call a meeting of the committee, at which the member aggrieved shall state the particulars of the case, and such action shall be adopted in the matter as the committee shall deem advisable; but should there not be sufficient time for the meeting to be called then the authority of the president, vice-president, with two members of the committee, and the secretary, shall be deemed a sufficient authority until such meeting of the committee can be held for the purpose.
- 6.—That the annual meetings of the association be held in the month of March, and the general meetings June, September, December.
- 7.—That the committee meet once in every month to transact the business of the association (the first Thursday every month, at 7 p.m.), and that five form a quorum. The president shall have power to instruct the secretary to convene meetings of the committee whenever he may deem it requisite.
- 8.—The secretary shall conduct all correspondence, and shall keep a record in proper books of the minutes of all

transactions and resolutions of the association, together with a list of names and business addresses of the members, and shall inform all members of any postponement or adjournment of meetings, and attend personally, as far as possible, all committee and other meetings. All moneys paid to the secretary shall be handed over to the treasurer within fourteen days.

9.—That the treasurer shall receive all moneys from the secretary, and shall deposit same in the bank in the name of the "Wholesale Tobacconists' Protection Association." All cheques for withdrawal of money shall be signed by the treasurer and secretary. The treasurer shall pay all accounts under the direction of the president and committee. He shall also keep a record of all receipts and expenditure, and produce a balance-sheet of the same at annual meeting.

10.—That two auditors be elected at the annual meeting.

11.—That the committee shall have power to appoint a solicitor, and enter into such engagement as they may deem necessary in connection with the business of the association; but such solicitor shall not transact any business on behalf of the association unless a case of great emergency arise which would not afford time for a meeting of the committee, then the authority of the president, vice-president, with two members of the committee and the secretary, shall be deemed sufficient.

12.—That if any member of this association shall at any time be guilty of any misconduct, whereby the association or any of its officers may be brought into disrepute, he shall be summoned to attend a meeting of the committee, which shall be called for the purpose of investigating the case, and if such member fail to justify himself in the estimation of the committee, they shall have power to expel him from the association.

13.—That every member immediately after his admission shall be furnished with a copy of the rules, and he shall consider himself bound thereby in all matters relating to the association.

14.—To be eligible for membership it is necessary to prove, to the satisfaction of the committee, that a *bona-fide* wholesale trade is carried on, and further, that the member does bind himself or his firm not to sell below the prices laid down by the association. That any member breaking this rule shall have his case settled by the committee, and if proved to their satisfaction, he shall be fined £5 for the first offence, £10 for the second, and for the third be disqualified from the association; and all members shall be informed and also the manufacturers.

15.—That no two members of any firm shall at one time be on the committee or any deputation which may be formed.

NOTE.—The association will undertake to use its best endeavours to obtain for its members, from all manufacturers, a clear 5 per cent. profit above that given to retailers on proprietary goods.

The Only Way to get on. Sell a good article. Try Pick-Me-Up Cigarettes.

From the "London Gazette."

Receiving Orders.

BENT, ELIZA, tobacconist, 71, Church Gate, Leicester. Date of order, April 7th, 1902.

DARE, CHARLES HENRY, late tobacconist, 28, Old Cock Yard, Halifax. Date of order, April 23rd, 1902.

HUGHES, FREDERICK WILLIAM, late tobacconist, 21, Bridge Street, Evesham, Worcestershire. Date of order, April 17th, 1902.

HUMPHREY, WILLIAM HENRY, tobacconist, resident lecturer, &c., 10, Colliergate, York. Date of order, April 21st, 1902.

MARKLEW, ERNEST, tobacconist, resident lecturer, &c., late 43, New Hall Road, Attercliffe, Sheffield. Date of order, April 25th, 1902.

PEARL, CHARLES, tobacconist, 44, Eastgate Street, Gloucester. Date of order, April 23rd, 1902.

PILCHER, FORD WILFRID, tobacconist, 53, Beaver Road, Ashford, Kent. Date of order, May 1st, 1902.

First Meetings and Public Examinations.

BENT, ELIZA, tobacconist, 71, Church Gate, Leicester. At the Official Receiver's Office, 1, Berridge Street, Leicester, April 18th, at 12.30 a.m. Public Examination, The Castle, Leicester, April 18th, at 10 a.m.

DARE, CHARLES HENRY, late tobacconist, 28, Old Cock Yard, Halifax. Public examination, County Courthouse, Prescott Street, Halifax, May 12th, at 2 p.m.

HOROBIN, THOMAS HENRY, tobacconist, &c., High Street, Crowle, near Doncaster. Public examination, County Court Hall, Bank Street, Sheffield, May 5th, at 2 p.m.

HUGHES, FREDERICK WILLIAM, late tobacconist, 21, Bridge Street, Evesham, Worcestershire. Public examination, Guildhall, Worcester, May 13th, at 2.15 p.m.

HUMPHREY, WILLIAM HENRY, tobacconist, &c., 10, Colliergate, York. Public examination, Courts of Justice, York, June 6th, at 11 a.m.

PEARL, CHARLES, tobacconist, 44, Eastgate Street, Gloucester. Public examination, Shire Hall, Gloucester, May 27th, at 12 noon.

PILCHER, FORD WILFRID, 53, Beaver Road, Ashford, Kent, tobacconist. First meeting, May 15th, Official Receiver's Office, 68, Castle Street, Canterbury. Public examination, Guildhall, Canterbury, at 10 a.m.

Adjudications.

BENT, ELIZA, tobacconist, 71, Church Gate, Leicester. Date of order, April 7th, 1902.

DARE, CHARLES HENRY, late tobacconist, 28, Old Cock Yard, Halifax. Date of order, April 23rd, 1902.

HUGHES, FREDERICK WILLIAM, late tobacconist, 21, Bridge Street, Evesham, Worcestershire. Date of order, April 17th, 1902.

HUMPHREY, WILLIAM HENRY, tobacconist, &c., 10, Colliergate, York. Date of order, April 21st, 1902.

MARKLEW, ERNEST, tobacconist, resident lecturer, &c., late 43, New Hall Road, Attercliffe, Sheffield. Date of order, April 25th, 1902.

PEARL, CHARLES, tobacconist, 41, Eastgate Street, Gloucester. Date of order, April 30th, 1902.

Notices of Intended Dividends.

BULLOCK, ZILLAH, tobacconist, &c., Royal Library and Cigar Stores, Southend-on-Sea. Last day for proofs, May 20th, 1902. Trustee, E. H. Hawkins, 3, Barbican, London, E.C.

MITCHELL, JOSEPH, tobacconist, &c., Commercial Square, Newquay, St. Columb Minor, Cornwall. Last day for proofs, May 6th, 1902. Trustee, G. A. Jenkins, Official Receiver, Boscawen Street, Truro.

ROBERTSHAW, SMITH, tobacconist, &c., 31, Gibbet Street, Halifax. Last day for proofs, April 12th, 1902. Trustee, E. E. Deane, Official Receiver, Town Hall Chambers, Halifax.

ADAMS, WILLIAM FREDERICK, tobacconist, &c., 44, Cotham Hill, and 139, Redcliffe Street, Bristol. First and final, of 4s., at the Official Receiver's, Baldwin Street, Bristol, on April 14th, 1902.

ROBERTSHAW, SMITH, tobacconist, &c., 31, Gibbet Street, Halifax. First and final, of 6½d., at the Official Receiver's, Town Hall Chambers, Halifax, on April 28th, 1902.

WALKER, THOMAS EDWARD, tobacconist, &c., Barnard Castle, Durham. First and final, of 1s. 9½d., at the Official Receiver's, 8, Albert Road, Middlesbrough, on April 16th, 1902.

WHITLOCK, JOHN LAWSON (trading as Whitlock and Co.), tobacconist, 180A, Cheltenham Road, Bristol. First and final, of 11d., at the Official Receiver's, Baldwin Street, Bristol, on May 5th, 1902.

Notices of Release of Trustees.

BARBER, HUGH, formerly tobacconist, &c., King Street, Knutsford. Trustee, C. J. Dibb, Official Receiver, Byrom Street, Manchester.

LLEWELLYN, THOMAS WILLIAM, tobacconist, &c., 55, Brudenell Grove, Leeds. Trustee, J. Bowling, Official Receiver, 22, Park Row, Leeds.

RICHARDSON, FRANCES (known as Frances Carter), tobacconist, 306, Shales Moor, Sheffield. Trustee, J. C. Clegg, Official Receiver, Figtree Lane, Sheffield.

TAYLOR, GEORGE HENRY, tobacconist, &c., 28, Bradshawgate, Leigh, Lancashire. Trustee, T. H. Winder, Official Receiver, 19, Exchange Street, Bolton.

Partnerships Dissolved.

The partnership heretofore subsisting between THOMAS LANE and FRANCIS JAMES CHALLIS, carrying on business as wine and spirit merchants, ale and porter merchants, and dealers in cigars, at High Street, Leicester, under the style or firm of Lane & Challis, has been dissolved by mutual consent as from the 5th day of April, 1902. All persons having claims against the late firm are requested to send particulars thereof to Messrs. Bland, Carryer & McAlpin, of Saint Martin's, Leicester, chartered accountants (the auditors of the firm), and all debts owing to the late firm must be paid to the said accountants, or to Mr. Thomas Lane or Mr. Francis James Challis.

MESSRS. EDWARD SAMUELSON & CO. announce that Mr. William Henry Read, after a connection with the firm of 42 years, has transferred his interests to his son, Mr. Harold Dunlop Read. The remaining partners, Mr. Charles Fyton Samuelson and Mr. Harold Dunlop Read, will carry on the business of tobacco factors and

Why Smith Left Home.—To find a shop where he could buy Mahomet Cigarettes.

brokers under the same style of Edward Samuelson & Company, as heretofore. Mr. William Henry Read having agreed to assist in conducting the business, has full powers to act for the firm, so that the signatures of the three above-named will remain unchanged.

In the Matter of

SIMON KAHAN.—The debtor lately carried on business at 25, Leadenhall Street. Under the receiving order recently made against him upon the petition of creditors, the first meeting was held before Mr. G. W. Chapman, Official Receiver. A statement of affairs was furnished, showing liabilities £985, of which £740 10s. 10d. was expected to rank, and assets estimated to produce £115 4s. 8d. The debtor stated that he was a Russian subject, and began trading as a tobacconist in July, 1899, at 25, Leadenhall Street, with a capital of £100, and a bond for £100 lent by a friend. He carried on business subsequently under the style of the Canadian Cigarette Manufacturing Company in Whitechapel Road. His failure was attributed to bad debts. A private meeting of his creditors was recently held, the debtor offering 1s. in the pound, and 3s. within three months. The offer was not accepted, and the present proceedings were instituted. It appeared that an adjudication in bankruptcy had been made, and, in the absence of any proposal, the matter remained in the hands of the Official Receiver as the trustee for administration. The public examination is appointed for May 29th.

ELIZABETH BENT.—A receiving order was issued on April 17th in the case of Elizabeth Bent, a widow, residing and carrying on business at 71, Churchgate, Leicester, as a tobacconist. The statement of affairs shows liabilities amounting to £122 18s. 8d., and assets to £13 10s., there being consequently a deficiency of £109 8s. 8d.—The Official Receiver says:—“The receiving order was made on the debtor's petition. She gives the following account of her business career and of the causes of her insolvency:—“My husband died nine years ago, and three months after his death I took a small tobacco shop in Churchgate, where I have been ever since. The business was good enough to support myself and my family at one time, but for the last two years it has fallen off, and has gradually got worse. I have had a good deal of illness in the house.” The debtor never had any capital of her own, and she has evidently been insolvent for a long time. The liabilities include a sum of £89 due to one creditor for goods supplied, and there are six other creditors for small sums; there are apparently no assets whatever. The debtor sold her remaining stock and fixtures for £16 to pay the costs of the bankruptcy proceedings, the purchaser being her son Joseph, with whom she lives. He also claims the furniture on the ground that it was furniture that devolved upon his mother under the will of her husband, but that soon after his father's death he bought it from his mother, and paid her for it.

WILLIAM HENRY HUMPHREY.—A meeting of the creditors of William Henry Humphrey, of 10, Colliergate, York, previously carrying on business in the Shambles, York, tobacconist and confectioner, was held in the office of the Official Receiver on May 5th. The summary of the debtor's statement of affairs showed that his gross liabilities amounted to £566 8s. 11d.; expected to rank for dividend, £492 5s. 2d., after paying preferential claims amounting to £35 18s. 3d. The debtor attributes his insolvency to the long and expensive illness and death of his wife, illness of himself and son, bad trade, and bad debts.

THOMAS HENRY HOROBIN.—The first meeting of creditors of the bankrupt, Thomas Henry Horobin, newsagent, stationer, and tobacconist, of High Street, Crowle, was held on April 29th at the offices of the Official Receiver (Mr. J. C. Clegg) in Sheffield. The debtor owes unsecured creditors £165 16s., and he has assets estimated to produce £25.

FREDERICK WILLIAM HUGHES.—Frederick William Hughes, compositor, lately a tobacconist, trading at 21, Bridge Street, Evesham, and now residing at 28, Windsor Road, Evesham, attended at the Official Receiver's offices, Worcester, on April 18th, for his first meeting of creditors. Mr. Luke J. Sharp (Official Receiver) presided. Debtor returned his liabilities at £200 8s., and a deficiency of £160. Debtor attributes his failure to the additional duty on tobacco, which had diminished his profits by 5s. a week, as he was unable to increase the retail prices, and to the maintenance of a wife and large family.—Debtor, in answer to the Official Receiver, said he earned 27s. a week as a compositor, and added that in large towns the linotype had ousted the hand compositor.—The estate was left in the hands of the Official Receiver.

Trouble brewing for Ogden's?

CONSIDERABLE dissatisfaction exists among the minority stockholders of the constituent companies of the Consolidated Tobacco Company. The minority stockholders, it is said, do not approve of the foreign policy of the combine's representative in Europe (the Ogden Tobacco Company), and some concerted action on the part of the protesting shareholders may follow.

A representative of the company, when asked whether it is true that many of the stockholders have taken alarm at the prodigality with which the combine proposes sharing profits with English retailers, and offering bonuses through Ogden's, its English branch, and are protesting, answered: “Why should anybody protest? It is absolutely untrue that any of the stockholders in the Consolidated have protested against anything that is being done in England. Why should they? Those offers are made by the Ogdens, and are no business of the stockholders over here. It is to be supposed that the Ogden people know what they are doing, and can carry out their agreement. It is of no interest to this company whatever, except as a stockholder in Ogden's.

“In the last annual statement of this company there was an item of \$37,000,000 among the disbursements, which was said to have gone into the stock of foreign companies.”

“Do the directors,” it was asked, “intend to make public the names of all the foreign companies in which it owns stock?”

“Certainly not,” the representative of the company replied. “That is our own business, and does not concern anyone else. That information has never been given out, and never will be.”

This statement, that the sensational offers have been made by Ogden's “on their own,” is a decidedly new piece of information.—*Financial Times.*

To buy well is the secret of the tobacconist's success. Buy Eldorados by Weight.

CLARKE'S —
CARLTON
TOBACCO



In Three Strengths, . . .

Mild, Medium, and Full.

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

SOLE MANUFACTURERS—

WM. CLARKE & SON, LTD.,

LIVERPOOL AND LONDON.

IMPERIAL TOBACCO ALLOTMENTS.



THE Imperial Tobacco Company (of Great Britain and Ireland), Limited, made its appearance in February, and offered for subscription, at par, 3,000,000 5½ per cent. cumulative preference shares of £1 each, and £1,000,000 first mortgage 4½ per cent. debenture stock. The company was formed to acquire and develop the business of leading tobacco firms. The share capital is £15,000,000 divided into 5,000,000 5½ per cent. cumulative preference shares, 5,000,000 preferred ordinary shares, and 5,000,000 deferred ordinary shares, all of £1 each. The vendors took in part payment of the purchase money 1,500,000 cumulative preference shares, 4,259,049 preferred, and 4,259,048 deferred ordinary shares. The preference allotments of the company are now available, and the following is a selection of the largest holdings. It will be noticed that the Wills, Gluckstein, and Lyons families are well represented among those associated with the tobacco trade. The city names include representatives of Baring Bros., as well as members of such firms as Fox & Bousfield and Messrs. Raphael & Sons, while the opinion of the investment held by Mr. F. B. Palmer, the well-known authority on company law, is evidenced by the size of his holding:—

	Shares.
Adkin, H. T., Suffolk House, E.C.	2,500
Alexander, A. T., 103, Pembroke Road, Bristol	3,000
Atherton, G., Rose Hill, near Ormskirk	4,000
Balmain, British Linen Company Bank, Glasgow	5,500
Baron, B., 4-6, St. James Place, E.C.	10,000
Barter, W., 7, Cotham Side, Bristol	4,600
Bates, E., Custom House, Bristol	5,000
Bousfield, E. H., 99, Gresham Street, E.C.	4,000
Braunstein Frères, 81, Boulevard Exelmaus, Paris	7,000
Bright, A., 30, Mapperley Road, Nottingham	10,000
Bright, J., Lincoln Villa, The Park, Nottingham	7,500
Bright, L., 3, Villa Road, Nottingham	1,500
Brown, W. W., 5, Litfield Place, Bristol	2,500
Brown, L. W., Wraxall, Somerset	2,500
Brown, Mrs. E. W., Wraxall, Somerset	2,500
Burnside, J. E., Gedling House, Nottingham	11,400
Carr, Sons & Tod, 2, Royal Exchange Buildings, E.C.	10,000
Churchman, W. A., Ipswich	3,000
Coles, H. T., Frenchay, Bristol	3,000
Cooke-Hurle, Captain J. A., Brislington Hill House, near Bristol	3,000
Curwen, T. C., 27, Cornhill, E.C.	2,500
Dalton, R., 30, Carnarvon Road, Redland, Bristol	3,000
Davey, R., Eversley House, Leigh Woods, Bristol	9,000
Davey, T., Bannerleigh, Leigh Woods, near Bristol	10,000
Davies, W. M., 2, Edgcombe Road, Redland, Bristol	4,500
De Winton, Miss E. M., Cleveland, Somerset	2,500
Dunn, Mrs. S. M. B., 62, Glencairn Drive, Pollokshields	4,000
Durose, A., 10, South Parade, Nottingham	7,000
Earle, R., 22, Caledonian Place, Bristol	3,500
Fenwick, G. J., Craig Head, Bournemouth	8,000
Firbank, G., Aldwick Court, Wrington, R.S.O., Somerset	2,500
Garnett, W., Low Moor, Clitheroe	2,500
George, A. P., Toorak, Bournemouth	9,400
Gilliat, A. G., 4, Crosby Square, E.C.	1,300
Gilliat, C. R., 4, Crosby Square, E.C.	1,000
Gilliat, J. K., 4, Crosby Square, E.C.	7,000
Gluckstein, Mrs. F., 32, Compayne Gardens, N.W.	1,000
Gluckstein, H., 3, Addison Gardens, Kensington, W.	1,000
Gluckstein, Isidore, Clarence Works, York Road, E.C.	10,000
Gluckstein, J., Clarence Works, York Road, E.C.	6,000
Gluckstein, M., Clarence Works, York Road, E.C.	10,000
Gluckstein, Mrs. M., 14, West Kensington Gardens, W.	1,000
Gluckstein, Mrs. R., 22, Compayne Gardens, N.W.	1,000
Gray, C. S., Brierly Villa, Gedling	2,500
Grein, R. F., 14, Victoria Road, Liverpool	4,450
Griffiths, J. G., 4, Lothbury	2,500
Gunn, E. N. M., Carlton House, Woodland Road, Bristol	10,000
Gunn, E. M., Carlton House, Woodland Road, Bristol	425
Gunn, H. W., 4, Leigh Road, Bristol	1,700
Gunn, H. W., 4, Leigh Road, Bristol	2,000
Gunn, H. W., 4, Leigh Road, Bristol	Shares.
Gunn, Mrs. J., 2, Eaton Rise, Ealing, W.	4,000
Gunn, Miss J. A., 2, Eaton Rise, Ealing, W.	4,300
Gunn, Mrs. K. B., 120, Redland Road, Bristol	1,700
Gunn, Mrs. L., 4, Leigh Road, Bristol	2,000
Gunn, Mrs. L., 4, Leigh Road, Bristol	2,000
Hembly, H., 27, Belvoir Road, Bristol	1,400
Hembly, T., 3, Henleaz Gardens, Westbury-on-Trym	8,000
Hambro, C. J. & Son, 70, Old Broad Street, E.C.	2,000
Hansard, H. L. T., Boxwood Court, Pembridge	2,000
Hargreaves, J., 36, King William Street, Blackburn	2,800
Hartley, J., Ashbrooke, Bournemouth	4,000
Hassal, J. S., Bank of Liverpool, Victoria Street Branch	7,000
Hayman, H., 3, Coleman Street, E.C.	11,000
Henderson, A., M.P., 28, Austinfriars, E.C.	2,500
Henderson, H. W., 28, Austinfriars, E.C.	10,000
Hickman, Harrison & Co., 25, Austinfriars, E.C.	3,900
Hignett, J. S., 74, Aldersgate Street, E.C.	2,500
Hignett, J. S., 74, Aldersgate Street, E.C.	3750
Hignett, Mrs. M. A., Northwood, Middlesex	1,250
Holt, H., 130, London Wall	2,500
Hoppenhagen, J., Clarence Works, York Road, E.C.	10,000
Hüttenbach, L., 24, Victoria Road, Gipsy Hill	6,000
Inskip, J., 12, Small Street, Bristol	5,000
James, E. B., 60, Redcliff Street, Bristol	2,750
James, S. J., Gipsy Hill, Exeter	15,500
Jardine, W. McL., 1, St. James' Place, Hillhead	3,000
Jones, E. E., Ingleside, Lonsdale Road, Harborne	5,000
Jose, T. P., 3, Queen Square, Bristol	3,000
Jose, W. W., 3, Queen Square, Bristol	5,000
Jose & Sons, T. P., 49, Whitechapel, Liverpool	1,000
Joseph, S., York Road, St. Luke's, E.C.	1,000
Kennedy, A. S., 29, Glassford Street, Glasgow	6,000
Lambert, C. E., Manor House, Effingham	9,000
Lambert, R. H. G. F., 7, Caledonian Place, Bristol	16,200
Lawder, F. Ropers, Wrington, R.S.O., Somerset	3,500
Laxton, W. G., 23, Clare Street, Bristol	8,000
Lea, G. H., Broadlands, Hereford	6,000
Llewellyn, E. H., Langford Court, Bristol	2,500
Lyons, J., Cadby Hall, Kensington	2,500
Mackenzie, J., 150, St. Vincent Street, Glasgow	3,000
Malet, Major G. E. W., 52, Penywern Road, S.W.	3,000
Mallinson, E., J.P., Bradford, Yorks.	4,000
Mann, W., jun., Rodney House, Trowbridge	4,000
Mardon, H., 2, Litfield Place, Bristol	2,500
Marnham & Co., 31, Throgmorton Street	7,000
Marshall, H. B., Neville Lodge, Coronation Road, Bristol	2,500
Morrison, C., 53, Coleman Street	5,000
Osborne, Mrs. E., 90, Junction Road, N.	3,000
Palmer, F. B., 5, New Square, Lincoln's Inn	3,000
Palmer, F., 1, Adelaide Terrace, Portishead	3,500
Parks, G. C., 16, Park Place, Clifton	3,250
Parrott, E., Henbury, near Bristol	14,000
Perrin, J. L., 11, Welsh Back, Bristol	7,500
Pierce, R. B., Clifton Court, Bristol	3,000
Pope, J. N. C., Shannon Court, Bristol	4,000
Proctor, E., 4, St. Stephen's Chambers, Bristol	7,900
Proctor, W. J., The Croft, Great Bookham	2,400
Raphael & Sons, 25, Throgmorton Street	2,500
Rennie, W., 49, Queen's Gate, W.	4,400
Revelstoke, Right Hon. J. L., and Gair, W. B., 8, Bishops-gate Within	5,000
Ricardo & Robertson, Stock Exchange, E.C.	2,500
Richards, F., 60, Redcliff Street, Bristol	7,200
Richardson, J., Potto Hall, Northallerton	7,500
Robson & Ross, 8, Drapers' Gardens	2,500
Salmon, A., Clarence Works, York Road, E.C.	6,000
Salmon, Mrs. F., 14, West Kensington Gardens	1,000
Savage, Miss E. J., Kelston Knoll, Bath	14,000
Schwalen, F. I., c/o Wills, Ltd., Ashton Gate, Bristol	3,000
Shearn, W. E., The Glen, Portishead	5,500
Smith, Mrs. F., 55, St. Andrew Drive, Pollokshields	10,000
Smith, J., 155, George Street, Glasgow	3,000
Smith, J., 29, Newark Drive, Pollokshields	3,800
Smith, W. J., Grasmere, Keynsham	4,000
Slancomb, F. W., The Woodlands, Trowbridge	2,500
Still, E. R., 5, New Square, Lincoln's Inn	5,000
Swinton, G. H. T., Tregunter Lodge, South Kensington	4,000
Thornton, H. E., The Bank, Nottingham	6,000

PICK-ME-UP Cigarettes. The most profitable and quick-selling line for your shop.

SINGLETON & COLE, Ltd.,

BEG to inform their clients and friends in the Trade that ALL POPULAR BRANDS AND MAKES OF TOBACCOS, CIGARS, AND CIGARETTES are supplied in

MIXED PARCELS,

and sold at the lowest possible prices existing at the time of purchase. We also give our customers the benefit of all the recent changes in prices.

In Times like the Present

our unique system of Mixed Parcels is simply invaluable to the Trade.

SEE OUR LATEST TERMS AND DISCOUNTS.

We possess many advantages, being Tobacco, Cigar, and Cigarette Manufacturers, also large direct Importers of Cigars, &c., and every class of Pipes, Cases, and Tobacconists' Fancy Goods, &c., &c., and these advantages we always share with our customers.

Our System for years has given to Tobacconists the

Maximum of Profit ^{with} _{the} Minimum Trouble.

We respectfully solicit Trade inquiries for

SPECIAL BRANDS, &c., &c.,

and you may always rely upon getting all goods at

ROCK BOTTOM PRICES.

.....
ALL ADDRESS NECESSARY—

SINGLETON & COLE,
BIRMINGHAM. Ltd.

Branch Distributing Depots: LEEDS, WOLVERHAMPTON, WALSALL & SHREWSBURY.

	Shares.
Towle, W., Midland Grand Hotel	2,500
Vassall, R. G., 41, Broad Street, Bristol	5,000
Wall, J., 90, Tronagate, Glasgow	9,000
White, G., and White, S., Clare Street House, Bristol	3,000
White, G., Clare Street House, Bristol	4,000
White, S., Clare Street House, Bristol	2,000
Whitmore, J., National Provincial Bank, Bedminster	3,000
Wills, Lady Anne, Manor Heath, Bournemouth	2,500
Wills, Lady Anne, Manor Heath, Bournemouth	500
Wills, A. J. H., 53, Holborn Viaduct	1,400
Wills, A. L., 3, Cecil Road, Weston-super-Mare	3,000
Wills, A. S., 21, Royal Crescent, Bath	14,000
Wills, E. C., Eastdown House, near Barnstaple	2,500
Wills, E. P., K.C.B., Hazlewood, Stoke Bishop, Bristol	40,000
Wills, Miss E. M., Hazlewood, Stoke Bishop, Bristol	2,600
Wills, Sir F., Bart., Manor Heath, Bournemouth	14,000

	Shares.
Wills, F. D., Methven Church Walks, Llandudno	4,000
Wills, F. D., Methven Church Walks, Llandudno	4,000
Wills, G. A., Burwalls, Leigh Woods, Bristol	900
Wills, H. H., Barley Wood, Wrington, R.S.O., Somerset	7,500
Wills, H. O., J.P., c/o Wills, Ltd., Bristol	10,700
Wills, H. O., J.P., c/o Wills, Ltd., Bristol	1,500
Wills, H. O., J.P., c/o Wills, Ltd., Bristol	10,000
Wills, H. O., J.P., c/o Wills, Ltd., Bristol	2,528
Wills, H. O., J.P., c/o Wills, Ltd., Bristol	14,000
Wills, Mrs. L. G., Bracken Hill, Leigh Woods, Bristol	1,400
Wills, Mrs. L. H., Uplands, Warwick Park, Tunbridge Wells	3,000
Wills, Miss V. E., Hazelwood, Stoke Bishop, Bristol	2,000
Wills, W. M., c/o Wills, Ltd., Bristol	12,000
Wills, W. H., 53, Holborn Viaduct	15,000
Zurhorst, F. W., St. Helen's Lodge, Burnt Ash Hill	4,000

—Financial News.

THE ALLIANCE BALANCE SHEET.

MYSTERIOUS DOCUMENTS.



THE following balance-sheets and covering letter have been sent out by Mr. Hey to the members of the Alliance. We are indebted to them for the courtesy of our contemporary *The Cigar and Tobacco World*, and our comments will be found in our Editorial. We need here only note that the Auditors' certificate appears only to apply to the first balance sheet; the exact meaning of the second, and the explanation of many of the items therein, is hard to fathom. Perhaps some of our readers can unravel the knot.

U.K.T.D.A.
68, Crown Street, Halifax,
March 28th, 1902.

DEAR SIR,—Enclosed herewith please find my balance-sheet, to end of financial year December 1st, 1901. Also the trustee's balance-sheet up to February 27th, 1902. These are not to be published, but read to your members at your next meeting.

I enclose you book of receipts which please enroll as many as possible from your branch.

Yours truly,
HANSON G. HEY,
Secretary.

THE UNITED KINGDOM TOBACCONISTS' ALLIANCE.

Statement of Receipts and Payments from October, 1900, to December 1st,

1901.	
RECEIPTS.	£ s. d.
To Subscriptions	233 13 6
" Donations to " Guarantee Fund "	26 2 0
" Bank Interest	1 0 11
" Cheques on Account " Guarantee Fund "	101 18 8
" Amount due to Halifax Equitable Bank, December, 1901	0 1 3
" Amount due to Secretary	4 15 3½
	£367 11 7½
PAYMENTS.	£ s. d.
By Postages, Telegrams, &c.	30 17 4½
" Printing, Posting, &c.	21 17 5
" Railway and Train Fares (Secretary)	57 8 0½
" Hotel Expenses (Secretary)	16 10 2½
" Cost of Convening Meetings in various Towns	34 11 7
" Delegates' Expenses to Meetings in various Towns	35 10 0
" Secretary's Salary	157 10 0
" Secretary's Commission	13 0 0
" Repayment Subscription (W. Lawrence)	0 2 0
" Two Bank Cheque Books	0 5 0
	£367 11 7½

The above account has been prepared from papers, vouchers, and receipt books, &c., submitted to us.

MITCHELL & COULDWELL,
Chartered Accountants,
8, Ward's End, Halifax,
December 20th, 1901.

UNITED KINGDOM TOBACCO DEALERS' ALLIANCE. Trustee's Balance Sheet of Guarantee Funds.

1900.		RECEIPTS.		£ s. d.	£ s. d.
Nov. 3.	To Nathan, H. J.	25	0	0	
"	" Halifax Association	5	0	0	
"	" Tottenham and Egmont Association	2	2	0	
"	" Rotherham and District	3	0	0	
"	" Dean, F. J.	1	2	6	
" 5.	" Edinburgh and District	2	0	0	
" 10.	" Colbeck, Joe	0	10	0	
" 14.	" Wakefield and District	3	3	0	
" 23.	" Ashton, John	5	0	0	
"	" Lancaster Association	5	0	0	
" 30.	" Huddersfield and District	5	0	0	
Dec. 5.	" North of England Association	15	0	0	
"	" Yarmouth Association	1	1	0	
" 27.	" East London Association	2	0	0	
1901.	" Duncan, F. J.	25	0	0	
Jan.	" Edinburgh and District Association	5	0	0	
" 16.	" Dublin United Tobacco Association	5	0	0	
" 18.	" London and District	6	10	0	
" 26.	" Stansfield, Jas.	2	2	0	
"	" Chester Association	5	0	0	
"	" Bradford Association	7	0	0	
Feb. 12.	" Soraham, J. J.	3	3	0	
Mar. 4.	" Watts, Geo.	1	10	0	
"	" Westbrook, A., Stockport	5	0	0	
"	" Subscriptions, Sunderland District	0	12	0	
"	" Subscriptions, North Shields	0	1	9	
" 21.	" United Tobacco Association	10	10	0	
"	" Glasgow	5	0	0	
"	" Hull	3	0	0	
					159 7 3
"	" Advertisement, <i>Tobacco Trade Review</i>				20 0 0
"	" Donation				200 0 0
"	" Mr. M. St. John				100 0 0
					£479 7 3
"	" Balance down				£157 3 5
1900.		PAYMENTS.		£ s. d.	£ s. d.
Dec. 21.	By Christee Malcolm Printing a/c				10 3 0
June 23.	" Expenses Printing Proofs and carriage				4 10 0
Dec. 8.	" Hey, H. G., Cheque	20	0	0	
Jan. 11.	" " "	20	0	0	
Mar.	" " "	31	18	8	
Nov. 6.	" " "	30	0	0	
Dec. 11.	" " "	25	0	0	
1902.	" " "	35	0	0	
Jan. 24.	" " "				161 18 8
1901.	" " "				79 13 3
Jan.	" <i>Tobacco Trade Review</i> a/c				3 7 3
Dec. 25.	" Postages to date				0 3 5
May 14.	" <i>T.T. Review</i>				
Oct. 8.	" Mr. Roe, Expenses (three London delegates)				6 12 0
"	" Mr. Shaw, Expenses				4 0 0
1902.	" Christee Malcolm Printing a/c to date				21 17 9
1901.	" " "				15 0 0
Oct. 23.	" Mr. Shaw				14 18 6
"	" Law costs				157 3 5
"	" Balance				£479 7 3

Sweet and Twenty-five Pick-Me-Ups in a box. To sell at 6d. and leave you a first-class margin of profit.

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

The Real English Bulldog,

NOT THE SHAM



5 A **1**d.

The Real Godfrey Phillips'
GUINEA GOLDS,

Not the Foreign Imitations.

Tobacco Trade Benevolent Association.

Mr. W. Klingenstein presiding, the forty-second annual meeting of this Association was held on April 24th at the office, 5, Mark Lane. Among those present were Mr. E. C. Osman, Mr. H. Y. Siemssen, Mr. E. Grahner, Mr. A. Pringle, Mr. M. Bullock, Mr. C. Vogelsberger, Mr. J. Siemssen, Mr. J. S. Van Gelder, Mr. P. D. Jarrett, Mr. G. S. Teverson, Mr. W. O. Muller, Mr. S. Barrett, Mr. G. J. Freeman, Mr. A. T. Mignot, Mr. E. Emblin, Mr. T. A. Nix, Mr. C. R. Higgins, Mr. J. G. Adkin, Mr. E. Van Raalte, Mr. T. C. Brachi, Mr. J. C. Biggs, Mr. A. Bayman, and Mr. G. Chambers (hon. secretary). The following report and balance sheet were presented and adopted:—

It is most gratifying to the Committee of Management that they have every reason to congratulate the donors and subscribers on the greatly improved position of the Association during the last twelve months. Thanks to the initiative taken by several of the younger members of the Committee, a new departure was successfully adopted for giving greater publicity to the work of our Institution, and for more effectually enlisting the active interest of all branches of the trade all over the United Kingdom on behalf of our Benevolent Association. The success achieved through the Special Collecting Day last October bids fair to place at the disposal of your Committee the means wherewith to extend the benevolent object of the Society, by more fully satisfying the various claims of our deserving poor, increasing the amount of our pensions, which for want of funds had not been altered for more than 25 years, and also by electing a larger number of additional pensioners than usual from the long list of admitted candidates. The special collection for these laudable purposes during last year has placed £1,000 at our disposal, a result which appears to justify your Committee to recommend that in future pensioners should receive £24 per annum, instead of £20 as hitherto, and that seven new pensioners should be elected at the next Annual General Meeting, making then a total of 40 pensioners on our books, and entailing a permanent annual outlay for pensions of £960, while temporary relief would also absorb about £150 to £200, and the unavoidable expenditure for rent and postage, &c., about £25 per annum, making a total of about £1,200. The ordinary annual income of our Association hardly exceeds £960 at present, and your Committee in recommending an annual charge of about £270 over and above the usual income have the intention of making the collecting day for the poor of our trade an annual institution, in the full confidence that the collections would always yield the amount required to carry out the recommendations placed before you. The honorary officers of our Association devote their time and energy to a good cause, and in extending the sphere of usefulness of it they have no doubt they can rely on a modest measure of support on the part of the trade at large. As in the past, so in the future, your Committee is assured of the powerful aid of our various trade journals, whose assistance, so generously rendered during last year, deserves the greatest praise. Alterations in some of our rules will become necessary to carry out the recommendations of your Committee. Notice of motion to that effect as at foot will be duly submitted to the donors and subscribers at the annual general meeting. With greatest regret your Committee have to report the intention of our Honorary Secretary, Mr. George Chambers, to resign his office. For upwards of 30 years he was unremitting in his labours, indefatigably devoting his time, his ability, and his vast experience for the benefit of your Association, dispensing, with his characteristic kindly disposition, the relief placed at his disposal. He has earned the imperishable gratitude of his colleagues on the Committee, the general body of the

members of our Association, and, above all, the poor of our trade, who always found in him their staunchest friend. It will be a task of great difficulty to find a worthy successor in his place, but it is to be hoped that Mr. Chambers may be prevailed upon to retain his office until some can be filled by another member of our Association, or perhaps two gentlemen may, as in former days, jointly undertake the duties of the Secretaryship. The following notices of motion have been received:—

Rule 7.—To omit all the words therein after the word "Committee" in the last line but one.

Rule 7.—To alter, after the words "but in no case are they to exceed," the words "£240 per annum" to "two-thirds of such annual income."

To add a Rule after Rule 7 as follows:—

"That the amount of the pension be fixed at £24 per annum, to be paid in equal monthly instalments. The amount of the pension may be increased at the annual general meeting of the donors and subscribers if the state of the finances of the Association permit of the same being done."

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

RECEIPTS AND DISBURSEMENTS from April 16th, 1901, to April 18th, 1902.

	DR.		£ s. d.		£ s. d.	
To Balance	...	...	...	...	549	12 8
„ Dividends on Investments and Annuity	...	...	418	0 8		
„ Income Tax returned	...	...	20	15 8		
„ Interest on Bank Deposits	...	...	5	17 7		
					444	13 11
„ Annual Subscriptions	...	...			410	0 6
„ New Subscriptions	...	...			39	18 0
„ Legacy	...	...			100	0 0
„ Donations, including 4th October Collection	...	...			1,048	0 9
„ Proceeds of Sale of Dock Debenture Stock	...	...			2,358	0 8
					£4,950	6 6
To Cash at Bankers on Current Account	...	...			617	19 11
„ „ „ Deposit Account	...	...			1,000	0 0
„ Petty Cash	...	...			0	17 7
					£1,618	17 6
	CR.		£ s. d.			
By Pensions	...	...	673	6 8		
„ Temporary Relief	...	...	251	17 0		
„ Rent	...	...	6	16 6		
„ Petty Cash	...	...	6	7 11		
„ Printing, &c.	...	...	35	0 3		
„ Investment £2,355 os. 9d. Three per cent. Indian Stock	...	...	2,358	0 8		
„ Balance	...	...	1,618	17 6		
					£4,950	6 6

Present assets of the Association:—

£5,250 os. od. 3 per cent. Local Loan.
 £2,300 os. od. 2½ per cent. Stock.
 £2,355 os. 9d. 3 per cent. India Stock.
 £395 os. od. 6 per cent. East Lincolnshire Railway Guaranteed Stock.
 £500 os. od. 3 per cent. Great Northern Railway Debenture Stock.
 £700 os. od. 4 per cent. Great Eastern Railway Debenture Stock.
 Government annuity of £60 per annum, expiring 5th April, 1915.

Muratti's VERY LATEST

To be Retailed

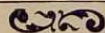
20 for 6d.

“Protection” Cigarettes.



We guarantee this Brand to be made of genuine selected Turkish tobacco.

LEAVES GOOD PROFIT TO RETAILER.
WILL BE READY FOR DELIVERY ON THE 8th MAY.
PLEASE ORDER AT ONCE TO AVOID DISAPPOINTMENT.



PRICE AND TERMS ON APPLICATION TO

Head Office and Factory - - **54, WHITWORTH ST., MANCHESTER.**

London Office and Sale Room - - - - - **5, CREED LANE, E.C.**

We have examined the above Statements, and compared the items with the Vouchers, and hereby certify the correctness thereof, and the balance to be one thousand six hundred and eighteen pounds seventeen shillings and sixpence.

C. R. HIGGINS,
J. GIBB ADKIN,
Auditors.

The proposed alterations in the rules were carried, after a very long debate, by a large majority, after which the Chairman gave the result of the voting for the election of eight pensioners, each to receive £24 a year. The following were the figures, the first eight named being declared elected:—Hannah Green, 488 votes; George Norris, 327; Hannah Gates, 280; Selina Creighton, 259; Susanna Strong, 245; Caroline Jones, 239; H. G. Bishopp, 147; William Gee, 119; Michael J. Cunningham, 89; and Clara Heasman, 29.

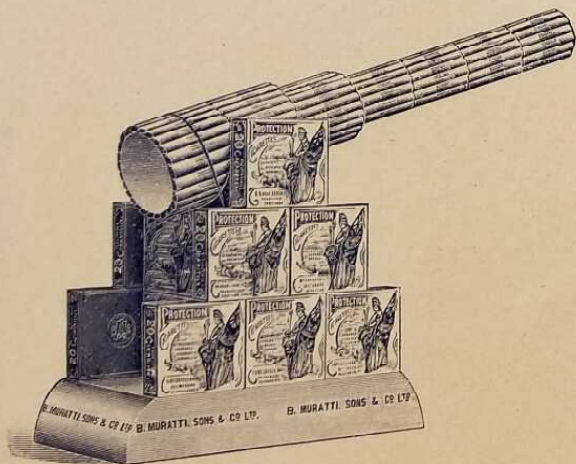
In response to a hearty resolution of thanks for his services and a request that he continue in office for another year, Mr. G. Chambers, the indefatigable Secretary, kindly consented to go on for another year on the definite understanding that beyond that period he could not prolong his labours.

Mr. W. Klingenstein was unanimously re-elected President; Messrs. E. S. Caton, James Chambers, Gilliat Hatfield, Chas. E. Lambert, C. L. Roberts, Frederick Faulkner, John S. Gilliat, and Sir W. H. Wills, Bart., were unanimously re-elected Vice-Presidents, and Mr. Thomas Durbridge, Treasurer, and a warm vote of thanks accorded to all the above gentlemen for their past services. The Hon. Collectors, Messrs. H. C. Westerveld and E. Van Raalte, and the Hon. Auditors, Messrs. C. R. Higgins and J. Gibb Adkin, were also unanimously re-elected and received a similar compliment.

NEW LINE.

"PROTECTION" CIGARETTE.

MESSRS. MURATTI, SONS & CO. LTD. have just placed on the market a new line of Turkish cigarettes with the above name. They are attractively boxed and sold at the astonishing price of 3d. for 20. The cigarettes are remarkably good value for the money and meet the



demand for a cheap Turkish cigarette. Retailers should not fail to stock them, more especially as, like all the firm's proprietary articles, they show a handsome profit. Our illustration shows a capital "dummy" which has just been issued.

Mahomet went to the Mountain. If you want Mahomet Cigarettes go to Millhoff.



The following appeared in the *Trade Marks Journal* for April 2nd, 1902:—

Autograph.—240,180. Manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. August 21st, 1901. "The essential particulars of the trade mark are the device and the word 'Autograph,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Cactus.—243,443. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Cactus' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Bond of Union.—242,389. Manufactured tobacco. Cope Bros. & Co. Ltd., 10, Lord Nelson Street, Liverpool; and 89, Great Eastern Street, London, E.C.; tobacco manufacturers. November 30th, 1901. "The essential particulars of the trade mark are the combination of devices and the words 'Bond of Union,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Bandit.—243,421. Manufactured tobacco. Lambert and Butler, Ltd. January 18th, 1902. "The essential particulars of the trade mark are the device and the word 'Bandit,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sphinx.—243,423. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sphinx.—243,428. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Security.—243,430. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Security,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Nelista.—243,549. Cigarettes. W. D. & H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. January 22nd, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Nelista,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

HIGHEST CLASS MIXTURE

(Medium Strength).

**“EXMOOR
HUNT.”**

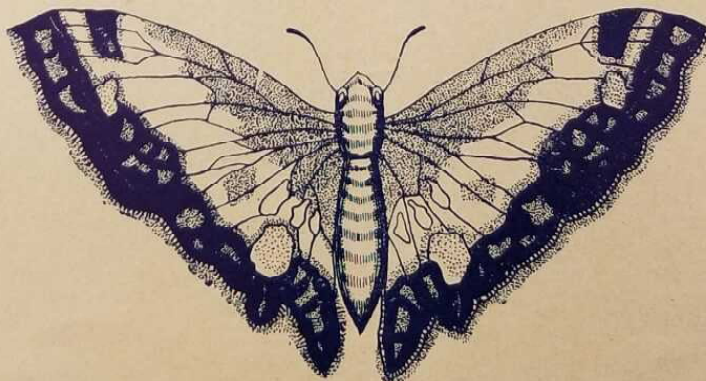
**EDWARDS, RINGER & BIGG, Ltd.,
BRISTOL.**

HIGNETT'S

“BUTTERFLY”



**HAND
MADE.**



**IN PACKETS
AND
BY WEIGHT.**



CIGARETTES.

Made in England by British Labour with **BRITISH CAPITAL.**

HIGNETT BROTHERS & CO. Ltd., LIVERPOOL.

Autocar Cake.—243,548. A smoking tobacco mixture. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Autocar,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sea Belle.—243,438. Manufactured tobacco. Lambert & Butler, Ltd. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Sea Belle' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Red Hussar.—243,546. Manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the device and the words 'Red Hussar,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Traveller Brand.—243,552. A manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the device and the word 'Traveller,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Flaked Virginia Honeydew.—243,553. A manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particular of the trade mark is the device, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Passing Clouds.—243,555. Manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the device and the words 'Passing Clouds,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Virginia Bird's Eye.—243,556. A manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particular of the trade mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Volcano.—243,562. Manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Volcano,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Mazurka.—243,558. Manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Mazurka,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Daffodil.—243,565. Manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particulars of the trade mark are the device and the word 'Daffodil,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Golden Long Cut Virginia.—243,563. A manufactured tobacco. W. D. & H. O. Wills, Ltd. January 22nd, 1902. "The essential particular of the trade mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Damona (no claim is made to the exclusive use of the word "Damon").—243,955. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger, Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. February 4th, 1902. *By consent.*

Los Ceutanos.—244,160. Tobacco, cigars, cigarettes, and snuff. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. February 12th, 1902. *By consent.*

Nebo.—244,203. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 14th, 1902. "The essential particulars of the trade mark are the device and the word 'Nebo,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Frontier Brand.—244,226. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 14th, 1902. "The essential particulars of the trade mark are the device and the word 'Frontier,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sundial.—244,204. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 14th, 1902. "The essential particulars of the trade mark are the device and the word 'Sundial,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Hurly Burly.—244,224. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 14th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Hurly Burly' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Buck Jumper.—244,225. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. February 14th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Buck Jumper' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

244,171. Tobacco pipes, cigar holders, and cigarette holders, the said cigar and cigarette holders being not of precious metal or imitations thereof. Gebrueder Simon, 87, Margarethen Strasse, Vienna, Austria, and 4, Edmund Place, London, E.C.; tobacco pipe manufacturer. February 13th, 1902.

The following appeared in the *Trade Marks Journal* for April 9th, 1902:—

La Marqueza.—242,754. Tobacco, cigars, cigarettes, and snuff. The firm trading as R. I. Dexter, 3, Wilford Street, Nottingham; cigar manufacturers. December 18th, 1901. *By consent.*

Scout Brand.—234,432. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Scout,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Alpine Belle.—242,884. Tobacco, cigars, cigarettes, and snuff. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. December 23rd, 1901. "The essential particular of the trade mark is the device, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

243,420. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Sphinx,' and the applicants disclaim any right



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica

Princessas

In 100's and
50's.

WHOLESALE ONLY, FROM THE MANUFACTURERS:—

R. I. DEXTER & SONS, LTD.,

NOTTINGHAM.

to the exclusive use of the added matter, except in so far as it consists of their own name."

British Oak Brand.—243,426. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'British Oak' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sweet Long Cut.—243,427. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Busiris.—243,436. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the word 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

243,439. Manufactured tobacco Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Busiris' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Golden Cross.—243,560. Manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. January 22nd, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Golden Cross,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sweet Bird's Eye.—243,564. A manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. January 22nd, 1902. "The essential particular of the trade mark is the combination of device and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Rolanda.—243,732. Tobacco, cigars, cigarettes, and snuff. Sidney Pullinger, Ltd., 41, Cannon Street, Birmingham; cigar manufacturers. January 27th, 1902.

Rose and Fish.—243,888. Manufactured tobacco. W. D. & H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. February 1st, 1902. *By consent.* "The essential particulars of the trade mark are the device and the words 'Rose and Fish,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Sapong.—243,928. Tobacco, whether manufactured or unmanufactured. George James Freeman, trading as J. R. Freeman & Son, 174, St. John's Road, Hoxton, London, N.; segar manufacturers. February 4th, 1902.

Lanbola.—244,533. Tobacco, whether manufactured or unmanufactured. Frederick James Land, 79, Regent Street, Leamington Spa, Warwickshire; cigar merchant. February 27th, 1902.

Lord Henry.—244,191. Tobacco, cigars, and cigarettes. Edmund Alton & Co., 154a, Derby Road, Nottingham; cigar manufacturers. February 13th, 1902. "The essential particular of the trade mark is the device, and the applicants disclaim any right to the exclusive use of the added matter."

Godomar.—244,425. Tobacco, whether manufactured or unmanufactured. Swain & Van Den Arend, High Cross Cigar Manufactory, 1, High Cross Street, and Town Hall Lane, Leicester; cigar manufacturers. February 22nd, 1902.

St. Bruno.—243,860. Tobacco pipes, cigar and cigarette holders (not of precious metal or of imitation of precious metal); papier-mache tobacco cases (sold separately) included in Class 50; match boxes (sold separately) of material covered by Class 50; and walking sticks included in Class 50. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. January 31st, 1902.

Tab.—243,863. Tobacco pipes, cigar and cigarette holders (not of precious metal or of imitation of precious metal); papier-mache tobacco cases (sold separately) included in Class 50; match boxes (sold separately) of material covered by Class 50; and walking sticks included in Class 50. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. January 31st, 1902.

Beeswing.—243,866. Tobacco pipes, cigar and cigarette holders (not of precious metal or of imitation of precious metal); papier-mache tobacco cases (sold separately) included in Class 50; match boxes (sold separately) of material covered by Class 50; and walking sticks included in Class 50. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. January 31st, 1902.

Midnight.—243,872. Tobacco pipes, cigar and cigarette holders (not of precious metal or of imitation of precious metal); papier-mache tobacco cases (sold separately) included in Class 50; match boxes (sold separately) of material covered by Class 50; and walking sticks included in Class 50. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. January 31st, 1902.

St. Ino.—243,875. Tobacco pipes, cigar and cigarette holders (not of precious metal or of imitation of precious metal); papier-mache tobacco cases (sold separately) included in Class 50; match boxes (sold separately) of material covered by Class 50; and walking sticks included in Class 50. Ogden's Ltd., Boundary Lane, Liverpool; tobacco and snuff manufacturers. January 31st, 1902.

The following appeared in the *Trade Marks Journal* for April 16th, 1902:—

Gold Block.—238,887. A manufactured tobacco. The American Tobacco Company of Canada, Ltd., 47, Cote Street, Montreal, Canada; tobacco manufacturers. June 15th, 1901. *By consent.* "The essential particular of the trade mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Belted Earl.—243,425. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the device and the words 'Belted Earl,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Golden Reef.—243,437. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "The essential particulars of the trade mark are the combination of devices and the words 'Golden Reef' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name."

Hortensia.—244,784. Cigarettes. François Michel Cortesi, trading as Franç M. Cortesi, 8, Rue Ezbekiah,

Do you want your own name or brand on cigarettes?

Millhoff & Co. Ltd. will supply them without any extra charge.

NAT. TEL. N° 539.

TELEGRAMS VALERIO LEICESTER



GEMSBOCK CHOICE CIGARS



TARANDOS 50 & 25



WHOLESALE OF

GOODMAN & HARRIS

LEICESTER

Cairo, Egypt; cigarette manufacturer. March 10th, 1902. *Address for service in the United Kingdom*—c/o Reginald W. Barker, Vulcan House, 56, Ludgate Hill, London.

Sevonus.—244,886. Tobacco, whether manufactured or unmanufactured. Edmund Alton & Co. March 14th, 1902.

Old Helmet.—243,444. Manufactured tobacco. Lambert & Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "*The essential particulars of the trade mark are the combination of devices and the words 'Old Helmet' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

Three Nags.—243,920. Tobacco, cigars, cigarettes, and snuff. J. & F. Bell, Ltd., 39, Brunswick Street, Glasgow; tobacco manufacturers and merchants. February 3rd, 1902. *By consent.*

Gold Leaf Honeydew.—244,220. A manufactured tobacco. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. February 14th, 1902. "*The essential particular of the trade mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

La Pamrehco.—244,005. Cigars. Hebblethwaite, Perham & Co., Ltd., 4, Albion Place, Leeds; wine, spirit, and cigar merchants. February 6th, 1902.

Navy Cut Cigarette Tobacco.—244,221. A manufactured tobacco. John Player & Sons, Ltd., Castle Tobacco Factory, Nottingham; tobacco and cigar manufacturers. February 14th, 1902. "*The essential particular of the trade mark is the combination of devices, and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

Casket.—244,365. Tobacco, cigarettes, and snuff. The Casket Tobacco & Cigarette Co. Ltd., 14 and 16, Swan Street, Manchester; cigarette manufacturers and tobacco dealers. February 20th, 1902.

Sunalla.—244,888. Tobacco, whether manufactured or unmanufactured. Edmund Alton & Co., 154a, Derby Road, Nottingham; cigar manufacturers. March 14th, 1902.

Firefly.—243,561. Manufactured tobacco. W. D. and H. O. Wills, Ltd., Bedminster and Ashton Gate, Bristol; and 53, 54, and 55, Holborn Viaduct, London; tobacco manufacturers. January 22nd, 1902. "*The essential particulars of the trade mark are the combination of devices and the word 'Firefly,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

Salvinco (no claim is made to the exclusive use of the word "Salvin").—244,490. Manufactured and unmanufactured tobacco. Oakes Bros. & Co., 46, New Broad Street, London, E.C.; merchants. February 25th, 1902.

Reefer.—243,433. Manufactured tobacco. Lambert and Butler, Ltd., 141-4, Drury Lane, London; tobacco manufacturers. January 18th, 1902. "*The essential particulars of the trade mark are the combination of devices and the words 'Reefer' and 'Sphinx,' and the applicants disclaim any right to the exclusive use of the added matter, except in so far as it consists of their own name.*"

The following appeared in the *Trade Marks Journal* for April 23rd, 1902:—

La Cherita.—244,555. Tobacco, cigars, cigarettes, and snuff. Hammond's Bradford Brewery Co. Ltd., Fountain Brewery, 282, Manchester Road, Bradford, Yorkshire; brewers and cigar merchants. February 27th, 1902. "*No claim is made to the exclusive use of the added matter.*"

THE LEADING SHAG IS

Franklyn's Superfine.

FRANKLYN, DAVEY & CO.,
BRISTOL.

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.

RESULT OF APRIL COMPETITION.

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

Mr. P. F. BYRNE, 6, Edward Street, Lurgan, Ireland,

to whom a parcel of Messrs. Melbourne, Hart & Co.'s Goods to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY JUNE 6th, 1902.

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, 1902.

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

The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

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

Addressed as follows:

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

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

Postal Address _____

STANDARD LINES.

... FREE TO ADVERTISERS.

ANASTASSIADIS <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	COLONIAL EMPIRE <i>Cigars.</i> Sidney Pullinger, Ltd., Birmingham.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.
ARISTON <i>Turkish Cigarettes, &c.</i> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	COMMODORE <i>Cigarettes.</i> Adkin & Sons, London.	KEY WEST <i>(The Original 2d.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	SUPERFINE SHAG Franklyn, Davey & Co., Bristol.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	DARVEL BAY <i>Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	LA SAGERA <i>Cigars.</i> Goodman & Harris, Leicester.	THREE NUNS <i>Tobacco.</i> J. & F. Bell, Ltd., Glasgow.
BADMINTON <i>High-Class Smoking Mixture and Cigarettes</i> R. J. Hill & Co., Shoreditch, London, E.	EXMOOR HUNT <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg, Ltd., Bristol.	LYLOYD'S TOBACCO <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.
BANDMASTER <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	FLOR DE MUNSHEE <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
BUTTERFLY <i>Cigarettes.</i> Hignett Bros. & Co. Ltd., Liverpool.	FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	MONASTERY <i>Cigarettes.</i> Adkin & Sons, London.	TWO ROSES <i>Cigarettes.</i> J. Biggs & Son, Commercial St., London.
CARLTON <i>Tobacco.</i> Wm. Clarke & Son, Liverpool.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minorities, London, E.	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.
CHALLENGE FLATS <i>The Original.</i> All Wholesale Houses.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons, Ltd., Nottingham.	VIKING <i>Tobacco and Cigarettes.</i> Lambert & Butler, Ltd., Drury Lane, London, E.C.
CHERRY-TIPPED <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	PALM BRAND <i>Cigarettes.</i> R. Lockyer & Co., 13, Bunhill Row, London, E.C.	WEST INDIAN PLANTERS PLANTERS CIGARS IN PACKETS OF 8 EACH. A. Seheuch & Co., 103, Fenchurch St., London, E.C.
CIGARS James Steel & Co., 78, Duke St., Liverpool.	GOLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills, Ltd., London and Bristol.	SHIP'S TOBACCO <i>Cigarettes.</i> Robinson & Barnsdale, Ltd., Nottingham.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.

OF WHOM AND WHAT TO ORDER.

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Muratti's High-Class Cigarettes.

LEADING BRANDS

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

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

PRICES ON APPLICATION.

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

THE

FLOR DE MUNSHÉE

(CIGARS and WHIFFS),

The Perfection of Mild Indian Cigars.

SOLE AGENTS—

JOHN CARIDI & CO.,

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

Telegraphic Address: "DRASTIC," LONDON.

Telephone: 477 Avenue.



'VIKING'

NAVY CUT TOBACCO.

In three strengths—Mild, Medium, Full.

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

'VIKING'

NAVY CUT CIGARETTES.

Medium Strength.

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



PRICES AND SHOW CARDS ON APPLICATION TO

LAMBERT & BUTLER, Ltd.

DRURY LANE, LONDON, W.C.

VOL. VII.

THE
ORIG

Published
on the
15th of every
Month.



COMMERCIAL "TWO ROSES" 5 EXTRA CIGARETTES, PRICE 1d PER 10 ON APPLICATION

BIGGS'S
ST. LONDON