


Park Drive Cigarettes

A Huge Success!
Splendid Value—10 for 2d.—Strong Advertising—Good Profits.
GALLAGHER LTD.—THE INDEPENDENT FIRM—BELFAST AND LONDON



Published on the 1st of every Month.

WRITE TO 
112, Commercial Street, London, E.
FOR
GODFREY PHILLIPS LIMITED
LATEST PRICES OF
Tobaccos & Cigarettes,
IN PACKETS AND BY WEIGHT.

FOR 
Asthore Cigarettes

APPLY TO 
J. H. CUSTANCE,

Sole Agent for the United Kingdom.

. . . Putney, S.W.

MURATTI and FRANCE.

ELOQUENT TESTIMONY.

Muratti Ltd. are the **ONLY FIRM** of Purveyors to the French Regie **WHOSE SALES** of cigarettes in France during 1908 **SHOW AN INCREASE** over previous years.—*Vide the Managing Director of the French Government Tobacco Monopoly.*

MURATTI LTD., who secured the Highest Award for Turkish Cigarettes at the Franco-British Exhibition in 1908, have made arrangements to occupy the same site at this year's Imperial International Exhibition with their Special Pavilion near the large band stand in the Elite Gardens.

THE CIGARETTE WORLD AND TOBACCO NEWS.

£250 FREE INSURANCE

UNDERTAKEN BY
THE OCEAN ACCIDENT AND GUARANTEE CORPORATION, LTD.,

(Empowered by Special Act of Parliament.) *Principal Office: 36 to 44, MOORGATE ST., LONDON, E.C.*

THIS COUPON-INSURANCE-TICKET MUST NOT BE DETACHED.

£250 WILL be paid by **The Ocean Accident and Guarantee Corporation, Limited**, Principal Office, Nos. 36 to 44, Moorgate Street, London, E.C., to the legal personal representative of the *bona fide* holder of this Coupon-Insurance-Ticket if the holder shall be killed or fatally injured by an accident within the United Kingdom to any passenger-train in which the holder is travelling as a ticket-bearing or fare-paying passenger; or to any public omnibus, tramcar, or cab, which is being driven by a licensed driver plying for public hire and in which the holder is travelling as a fare-paying passenger.

Provided that the above undertaking is subject to the following special conditions, which are of the essence of the contract, viz.:

- (a) That death result within thirty days after the accident; (b) that the holder shall, prior to the accident, have written his (or her) usual signature in ink in the space provided underneath; (c) that notice of the accident be given to the Corporation at its Principal Office in London within fourteen days after its occurrence; (d) that medical certificates and other information be furnished by the person claiming upon request for the same by the Corporation; and (e) that this Insurance applies only to persons over twelve and under seventy years of age, is limited to one Coupon-Insurance-Ticket for any one holder, and holds good for the current month of issue only.

This Insurance entitles the holder to the benefit of, and is subject to, the conditions of the "Ocean Accident and Guarantee Company, Limited, Act, 1890," Risks Nos. 2 and 3, when they are not incompatible with the special conditions above stated.

The possession of this Coupon-Insurance-Ticket is admitted to be the payment of a premium under Sec. 33 of the Act. A Print of the Act can be seen at the Principal Office of the Corporation.

Month of Issue—

MAY, 1909.

Signature of holder.....

THE OCEAN

Accident & Guarantee Corporation,
Limited.

Assets - exceed £2,000,000.

Claims paid over £6,500,000.

ACCIDENTS AND SICKNESS.

EMPLOYERS' LIABILITY.

FIDELITY GUARANTEES.

FIRE AND BURGLARY.

PUBLIC LIABILITY.

MOTOR CAR.

MORTGAGE and EXCESS BAD DEBT.

BOILER & LIFT INSPECTION & INSURANCE.

HEAD OFFICE:

MOORGATE STREET, LONDON, E.C.

General Manager and Secretary, RICHARD J. PAULL.

Branch Office: 90, EDEN ST., KINGSTON.

Resident Secretary: EDWARD C. NORTON.

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.

Cigars, he
form of tobac
down to a co
cent. of mois
up to over 20
to selling th
cigarettes wh
whilst cigars
cent.—a diffe
cost of man
per lb., again
working two
than 800 cig
In Holland
London, 50.
while in Eng
duty, he cor
people emplo
were two or
as many han
What was
trade which
help in the se
The cigar, M
and far less l
99 out of eve
The tax on
evil.
On the qu
as a consequ
Mr. Schroder
alluded to a
losing two mi
the labour w
A 2s. duty
penny and a
man could be
Mr. Schrod
laying the sa
We have g
our readers m
to say that
Chancellor w
We can quit
facturers wou
and truly ur
ahead for th
fine time for
possible to su
to recoup the
Mr. Schroder
per packet fo
tobacco; in
suggests pena
for the benefit
we should be
encourage the
GENI

Cigars, he asserted, bore more taxation than any other form of tobacco. Virginia strips were, before export, dried down to a condition in which they only contained 10 per cent. of moisture; cigar tobacco, on the other hand, ran up to over 20 per cent. of natural moisture. When it came to selling the manufactured article it was found that cigarettes when sold contained 20 per cent. of moisture, whilst cigars were dried down till their moisture was 10 per cent.—a difference of 8d. per lb. on moisture alone. The cost of manufacturing cigarettes by machinery was 3d. per lb., against over 1s. 3d. per lb. of cigars. Eight hands working two cigarette machines turned out more weight than 800 cigar hands.

In Holland, with a population no greater than that of London, 50,000 people were employed making cigars, while in England there were only 10,000. With a 2s. duty, he contended, there might reasonably be 100,000 people employed making cigars in this country. There were two or three manufacturers in Germany employing as many hands as were employed in England altogether.

What was wanted, he continued, was to encourage the trade which gives the largest amount of employment to help in the solving of the unemployment question.

The cigar, Mr. Schroder held, was a purer form of smoking and far less harmful than the cigarette, seeing that about 99 out of every hundred cigarette smokers inhaled.

The tax on cigarettes would settle the juvenile smoking evil.

On the question of any loss of duty to the Government as a consequence of an all-round 2s. duty, it was true, said Mr. Schroder, that through the drying process he had alluded to and stripping abroad the Government was losing two millions, and thousands of workers were without the labour which they could be given.

A 2s. duty would enable a cigar to be sold for a half-penny and a really good one for a penny, while a poor man could buy a good loose tobacco at 2½d. per ounce."

Mr. Schroder also wrote to Mr. Winston Churchill, M.P., laying the same facts before him.

We have given Mr. Schroder's scheme in detail, so that our readers may consider it for themselves, but it is needless to say that no one can suppose for a moment that the Chancellor will adopt any of these fantastic proposals. We can quite understand that the British cigar manufacturers would welcome the proposal with great enthusiasm, and truly under a 2s. duty there would be grand times ahead for that branch of the tobacco trade, and a very fine time for the consumer, inasmuch as it would then be possible to supply a cigar of good quality for 1d. In order to recoup the revenue to some extent for this reduction Mr. Schroder suggests that there should be a tax of 1d. per packet for cigarettes and 1d. per ounce on packet tobacco; in other words, this ingenious gentleman kindly suggests penalising the cigarette and the packet tobacco for the benefit of the cigar trade. We need hardly add that we should be glad to see any scheme put forward to encourage the British cigar trade, but nevertheless it is

ridiculous to suggest a proposal which would seriously injure other branches of the trade.

Of course there must be some pretext put forward for so revolutionary a proposal, and accordingly we were not surprised to find it urged that cigar smoking should be encouraged because it was far less harmful than cigarette smoking, owing to the fact that 99 out of every 100 cigarette smokers inhale. Moreover, it is contended the 1d. tax on cigarettes would settle the juvenile smoking evil.

Dealing with the latter suggestion first, inasmuch as the new Act came into force just before Mr. Schroder's proposal, we think that enough has been done—perhaps more than enough—to check the undoubted evil of cigarette smoking by children; and as to the first suggestion, our reply is that it is not the fact that 99 per cent.—or anything like that proportion—of cigarette smokers inhale. We might perhaps add that so great an authority as Sir Morell Mackenzie admitted that the cigarette was not any more injurious than any other form of indulgence in the divine weed, and that the objections to its paper cover had practically disappeared owing to the remarkable purity of the material generally in use.

Before these lines are in print the eagerly awaited Budget will in all probability have been introduced, and though for that reason we are not inclined to indulge in prophecies which may so speedily be falsified, we will nevertheless venture to predict that no portion of Mr. Schroder's crude scheme will be adopted by the Chancellor; indeed, we will go further, and predict that no Chancellor would ever introduce such one-sided proposals. For the rest, we feel confident that with the tobacco trade in its present condition no increase of duty is possible, and we are afraid we must add that with so large a deficit the Chancellor is not likely to afford any relief.

We would direct special attention to the report and balance sheet of that excellent charity, the Tobacco Trade Benevolent Association, to be found on another page. It is pleasing to note that during the year the funds have been increased by £7,500, given by the executors of the late Mrs. Richard Gore Lloyd, and also by the receipt of a legacy of £500 from the late Mr. James Perrin, of Messrs. Franklyn, Davey & Co., Bristol; this has enabled the Committee to elect three additional pensioners. Though these sums have been added to the funds during the year, the need for further subscriptions is none the less urgent, and we warmly commend the Association to the generosity of the Trade. Subscriptions should be sent to C. Vogelsberger, 8, London Street, E.C.

WHAT HE GAVE UP IN LENT.

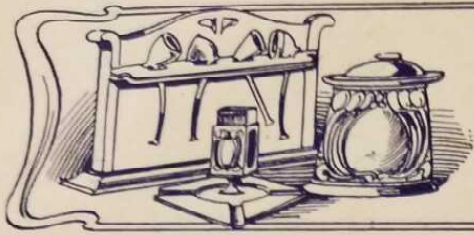
"Give up anything during Lent?"

"Yes, I gave up chewing tobacco."

He thought it necessary to add that he "gave up" a chew to his friends whenever requested to do so.

TWO KINDS OF CIGARS.

You can judge of a man by comparing the brand of cigars he smokes with the brand he gives his friends.



Smoking Mixture.

HULL TOBACCONIST'S EXPERIENCE.—A Hull correspondent states that a local tobacconist recently had an amusing experience in connection with the new Children Act. A diminutive lad, who certainly did not look sixteen, entered the shop and demanded a penny packet of cigarettes. "No, my lad, can't let you have them," said the tobacconist. "Hold 'ard, Mr. Norton," rejoined the youth, "not too fast"; and pulling a soiled piece of paper out of his pocket, he carefully unfolded it and handed it to the tobacconist. It was his birth certificate, and showed that the youth was born in 1892. He got the cigarettes.

KING ALFONSO'S CIGARETTES.—King Alfonso is a keen and constant cigarette smoker, but he never smokes cigars, as Cuba was lost to Spain before he had learned to love Havanas. His favourite cigarette is the genuine Spanish article, and these are very small and are made of almost black tobacco. They are not gummed, like other cigarettes, but simply held together at the ends by a tiny fold-in of paper. Their perfume is delicate and distinctive. A foreign diplomat tells an amusing story of King Alfonso's childhood. When very young he attended, in Madrid, a certain court function of especial brilliance. At first he behaved with much dignity, but soon became bored, and suddenly, clambering down from his seat, proceeded to mount one of the huge golden lions which crouch at the foot of the throne. This he rode astride for several minutes in true boyish fashion—a strange sight, indeed, at the stately court in Europe.

A POPE HOAXED.—The recent reference in the *Glasgow Herald* to Urban VIII.'s anti-tobacco bull of 1626 or thereabout reminds a contributor that the Pope and the whole College of Cardinals were neatly hoaxed in connection with that bull. Soon after its issue the famous Pasquin published an appeal to the Pope which, literally translated, runs:—"Wilt thou mightily pursue a leaf that is blown by the wind, and wilt thou persecute a dry stalk?" Urban was very much pleased by the epigram, and sent to offer Pasquin 500 scudi as a reward for his witty retort to the bull. Pasquin sent back the money (or the offer of it) with the remark, "Give your money to Job!" The Pope, much surprised at the retort, himself set to work to find out what connection tobacco could have with Job, and his cardinals also proceeded to inquire into the matter. Finally it dawned on Urban that he had indeed been neatly caught, for the "epigram" was simply the Latin version of Job xiii., 25, whereof the authorised English reading is "Wilt thou break a leaf driven to and fro, and wilt thou pursue the dry stubble?"

HOLLAND, THE SMOKER'S PARADISE.—Holland is the smoker's paradise. Not only is the climate one which almost compels indulgence in tobacco, but the fragrant leaf may be had in abundance and at small cost. The humidity of the climate leads naturally to continual smoking, and so common is the habit that instead of measuring distances by miles it is customary for the boatman to declare a place to be so many pipes distant. On entering the house of a friend a cigar is offered you, the host sees that you are kept well supplied during your visit, and a fresh cigar upon leaving is as necessary as a hat. Old friends are not permitted to depart until their cases have been refilled, and the necessity for this becomes apparent when it is known that a smoker usually lights his fresh cigar from the stump

of the previous one, keeping one in his mouth continually. Pipe smokers are equally devoted to their habit, taking their pipe to bed with them and only laying it down when they become sleepy. Should they awake during the night they indulge in a short smoke before going to sleep again, and they always light their pipes before getting out of bed in the morning.—*Tobacco of New York.*

MOORISH SOLDIER'S FAVOURITE SMOKE.—A Moorish soldier makes an interesting picture sitting cross-legged on the ground, smoking khif and drinking their sweet mint-flavoured tea. This khif is about the same thing as hasheesh, but it is not so powerful. It is composed of tobacco and the hemp plant (the source of hasheesh) mixed half and half in the form of flakes so fine that in bulk it looks almost like gold dust. It is smoked in a red clay pipe about the size of a thimble, with a red stem some six or eight inches long, and a pipeful only lasts for about five good whiffs. The Moor takes his pipe, and after inhaling a good long whiff, takes a sip of his tea while the smoke is still in his lungs and slowly exhales the fumes through his nostrils. This is repeated until the pipeful is finished, and then the whole thing is begun afresh. Seven or eight pipes are generally considered enough at a time, for the drug has the tendency to greatly exaggerate the state of mind in which the smoker may chance to be. If he is drowsy his smoke will make him sleep; if bellicose he will want to fight; if happy he will become ecstatic, and if in a conversational mood he will become garrulous. This practice is strictly prohibited by the Government, but the prohibition prohibits about as much as prohibition prohibits in the State of Maine.

THE ORIGIN OF SMOKING.—Antiquaries who like to search for the origin of all things are of divided opinion as to the claims of the pipe and the cigar for the honour of being the more ancient form of smoking. North American Indians rolled tobacco leaves into primitive cigars and astounded the early explorers. The word tobacco itself again is derived by some from the native name of the primeval pipe from which savages drew up the smoke. History is silent upon what process the leaf went through before it was put into the pipe. It may have been merely dried and rubbed into tractable form. That it was cut into shreds is unlikely, notwithstanding that the Japanese have probably manufactured tobacco in this fashion for many years before smoking itself was so much a national habit. But the history of the cigarette is not obscure. It rose out of the innate inventiveness of smokers, and came as a logical sequel to the cutting of tobacco more or less finely for use in the pipe. The idea of rolling fine-cut tobacco in thin papers was by no means hailed with equal favour by all countries, and even yet the inveterate smoker seldom has anything but mild tolerance for cigarette smokers. The pipe and the cigar are his companions; the cigarette is by heavy smokers mostly looked upon as a toy. The heavy cigarette smoker—in the West—is exceptional; he is generally young, and as a rule merely a graduate in the academy of adepts. We will not deny to the cigarette its real avocation, however, which is to fill the gaps in business, pleasure, or conversation. Latterly an exuberant writer has included it among the indispensable weapons of the diplomat, who must weigh his words, and whose cigarette helps him to a pretext to maintain an interval of silence when silence is advisable.

THE FIRST AND ONLY "GRAND PRIX" EVER AWARDED FOR WALKING STICKS WAS GIVEN AT THE PARIS EXHIBITION IN 1900 TO HENRY HOWELL & CO. LTD., 180, OLD STREET, E.C.

SINGL
tobacco
delivery
highly sa

WILL
FORD.—
Bradford
the 24th
£7.518 r.
sworn at

THRE
HUGE I
of the wil
tobacco f
left over
the total

LIVE
Parry, Cr
"The bus
was of m
without r
special r
returns i
stock in
beginnin
hlds., cor
hlds.) v
an impos
5,775 hl
hlds.). T
March to
(compare
leaving in
March 1
pared wit
31st Mar

TOBA
IN IREL
results h
from the
report or
for Irela
the best
although
certain v
The nor
moist at
the plant
of sorts w
the same
each poss
degree.

HAVA
and Com
and tobac
English t
fluctuat
£19,168. a

FO



Trade News and Notes.

SINGLETON & COLE, LTD., the well-known wholesale tobacco house of Birmingham, has replaced its horse delivery vans by two Wolseley-Siddeley motors, and is highly satisfied with the change.

WILL OF MR. DAVID STAINCLIFFE, OF BRADFORD.—Mr. David Staincliffe, of 3, Cleveland Road, Bradford, wholesale and retail tobacconist, who died on the 24th January last, left estate of the gross value of £7,518 12s. 10d., of which the net personality has been sworn at £4,288 18s. 10d.

THREE MILLIONS. SIR FREDERICK WILLS'S HUGE FORTUNE.—The *London Star* learns that probate of the will of the late Sir Frederick Wills, of the well-known tobacco firm, was granted on April 21st, showing that he left over three million pounds. The duty payable reaches the total of £313,000.

LIVERPOOL AND THE TOBACCO TRADE.—Messrs. Parry, Crosbie & Co., in their monthly tobacco report, say: "The business of the month was of moderate extent, and without anything calling for special remark." From the returns it appears that the stock in warehouse at the beginning of March (117,711 hhds., compared with 114,833 hhds.) was augmented by an import during March of 5,775 hhds. (against 8,041 hhds.). The deliveries during March totalled 5,483 hhds. (compared with 5,106 hhds.), leaving in warehouse on 31st March 111,997 hhds., compared with 117,768 hhds. on 31st March of last year.

TOBACCO GROWING IN IRELAND.—Interesting results have been obtained from the tobacco-growing experiments in Ireland. The report on the subject by the Department of Agriculture for Ireland states that results are not yet decisive as to the best class or type of tobacco for growing in Ireland, although it has been possible to select somewhat definitely certain varieties suitable for the production of each class. The northern insular climate of Ireland, with its cool, moist atmosphere, was very favourable for the growth of the plants, all varieties flourishing so freely that elimination of sorts was difficult. It had been found possible to grow in the same field by different methods of cultivation varieties each possessing its peculiar qualities in almost the same degree. The cost of production has been found to be high.

HAVANA CIGAR LOSSES.—Henry Clay and Boch and Company, the well-known manufacturers of cigars and tobacco, a business in recent years transferred from English to American control, has always reported very fluctuating profits. For last year the net profit was £19,168, as compared with £79,210 for the preceding twelve

months, but, even so, although the Ordinary shares received nothing as against 30 per cent. for 1906 and 15 per cent. for 1905, the Preference dividend was paid in full. Now matters have gone from bad to worse; for 1908 Preference shareholders have so far received nothing, there having been no distribution for the first half of the year, and it is announced that the Company will not at present pay the Preference dividend due on the 1st inst. The explanation given is a strike, whereas the decrease in profits a year ago was attributed to prolonged drought. The Company's balance sheet is by no means satisfactory—properties, goodwill, &c., have been written down by only 7½ per cent. in 20 years; there are no invested reserves; creditors at end of 1907 reached the enormous total of £965,535, as compared with £262,022 a year previously.

Foreign.

TURKISH TOBACCO.—With reference to the notice on pp. 487-8 of the *Board of Trade Journal* of 11th March and previous notices relative to Turkish tobacco crops, H.M. Consul at Adrianople (Major L. L. R. Samson) has furnished the following particulars of the state of the tobacco market at Xanthi during the six months ended March last:—Broadly speaking, the tobacco market at Xanthi during the period mentioned was very brisk, and the greater part of the yield was sold without any fall in price. An exception, however, must be made in the case of Sivapastals (an inferior quality) in the Yakka district, which has fallen from 34-38 piastres per oke to 20-28 piastres. On the other hand, Maxouls (a superior quality) has ranged from 90 to 113 piastres per oke. Taking into consideration the fact that these prices are reckoned at 20 piastres to the medjidieh, and that the maximum price in Yakka last year was 163 piastres with the medjidieh at 34, it will be noted that so far there has been a rise of about 20 per cent., which may be increased as this quality is not yet sold out. The enhanced prices have been especially noticeable in the plain districts, where Maxouls, which last year sold at from 28 to 52 piastres per oke, with the medjidieh at 34, have this year fetched the same prices with the medjidieh at 20, which is equivalent to a rise of 70 per cent. There seems no likelihood of a fall in prices, as this tobacco is practically all sold. In the district of Jebel Yenijeh, about the same prices have ruled as last year, but, the quality being inferior, this tobacco, which usually commands a preference over all others, has not yet been entirely disposed of. An exception to the general maintenance at the same level of prices in the above district is to be noticed in the case of the village of Yenikeuy, where the market has been brisker and prices considerably

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS CIGARETTES. LTD.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

MORS CONCOURS. MEMBRES DU JURY. GRANDS PRIX
GOLD MEDALS, CROIX BIJOUX, CROIX D'HONNEURS,
DIPLOMES D'HONNEURS, &c., &c.

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO. Ltd., LONDON.

Tel. Address—TEOFANI, LONDON. Tel. No. 2783 AVENUE.

FOR CHOICE PRESENTS WRITE FOR CATALOGUE OF WALKING STICKS TO
HENRY HOWELL & CO. LTD., MANUFACTURERS, 180, OLD STREET, E.C.

in excess of last year's owing to the requirements of the Turkish Regie, its chief customer. A few sales only have taken place recently at Pahir, prices touching 25½ piastres with the medjidieh at 20, which is equivalent to about 43½ piastres with the medjidieh at 34, as against last year's 34 piastres (medjidieh at 34), or in other words an increase of about 28 per cent. [Note.—Piastre = 2½d., or 100 piastres = 18s.; oke = 28.264 lbs.]

Law.

TOBACCO MERCHANTS' APPEAL.—Messrs. Frankau and Co., tobacco and cigar merchants, appealed from the Recorder for the City of London, who, on the finding of a jury at the Mayor's Court, gave judgment for Mr. Milch in an action which he brought against the company for damages for alleged wrongful dismissal and commission. Mr. Latter, who supported the appeal, said that Mr. Milch was formerly in the employ of his clients as commercial traveller, and the substantial points left to the jury were whether he was wrongfully dismissed, and whether he was entitled to a commission in respect of certain orders received after he left. Plaintiff, who was in business on his own account at one time, was in the employ of defendants at the beginning of last year, when a new arrangement was entered into. Defendants agreed to pay him £3 a week salary, and in addition commission on the orders obtained by him. Nothing was said as to whether the commission was to continue after the termination of the engagement. In the middle of May last defendants gave plaintiff five weeks' notice, and at the end of that period sent out circulars to the various customers on whom plaintiff had called to the effect that Mr. Milch was no longer in their employment, and that they would be pleased to receive any further orders. Defendants' case was that the employment was terminable by a week's notice, but that in any event five weeks' notice was perfectly reasonable, and, further, that there was no agreement that plaintiff was to receive a commission on orders sent in after he left. The jury, however, found that plaintiff was entitled to three months' notice and commission on orders received within six months after the termination of the engagement "because of the attempt made by defendants to obtain his customers after he left." The Recorder observed at the beginning of the case that he should be surprised if any London jury would find five weeks' notice sufficient, and made a great point of the notice in his direction to the jury, remarking that juries in the Mayor's Court generally thought that three to six months was the proper amount of notice to be given. Counsel added that it had been held that the amount of notice was a question for the jury, to be decided on the circumstances of each case, and for the Recorder to make such an observation as he had made was very like the judge telling the jury in a running-down case that in such actions juries generally found for plaintiff. He submitted that this was a misdirection, which entitled his clients to a new trial.—Mr. Page, for the other side, would not pit his recollection against that of his learned friend, but his note showed that the Recorder said, "A week or a month's notice may be inferred where there is a payment of wages weekly or monthly." The evidence for plaintiff was to the effect that his salary was at the rate of £3 per week, payable monthly, and that the commission was, in fact, he believed, payable quarterly.—Mr. Justice Darling observed that unless Mr. Page was in a position to satisfy the Court that the Recorder did not say what Mr. Latter had represented they would come to the conclusion that it was a misdirection, and would have no alternative but to order a new trial.—Mr. Page argued that even if it were as had been stated it was not open for appellants to take the point, because it was not taken before the Recorder.—Mr. Justice Jelf: Defendants' counsel could not keep jumping up when the Recorder was addressing the jury and object that this and that direction was wrong.—Mr.

Page: It has been decided that counsel ought to interrupt in such cases.—Mr. Justice Jelf: Only if there is a misconception in the mind of the learned judge.—Mr. Justice Darling did not say it was impossible for counsel to take the course suggested, but he was of opinion that it would have been absolutely useless and futile. In the end the Court allowed the appeal, and ordered a new trial, costs to abide the event.

THE PHILLIPS PROSECUTION.—Before Mr. Robert Wallace, K.C., at the London Sessions on March 31st, there was an important discussion of great interest to the tobacco trade and the public. Messrs. Joseph, Philip, and David Phillips, of the firm of Messrs. Godfrey Phillips & Co., the well-known tobacco manufacturers, of Commercial Street, Spitalfields, were indicted for having unlawfully in their possession for sale certain cigars to which a false trade description had been applied, and for having unlawfully sold certain cigars to which a false trade description was applied. Mr. Eldon Bankes, K.C., Mr. A. J. Walter, and Mr. J. Ricardo appeared for the defendants, who were accommodated with seats below counsel. Mr. Horace Avory, K.C., and Mr. Bodkin were counsel for the prosecution. In opening the case, Mr. Horace Avory, K.C., explained to the jury that the proceedings were taken under the Merchandise Marks Act, 1887. One of the objects of that Act was to prevent British-made cigars being sold as Havana cigars. The prosecution had relation to the purchase of four boxes of cigars which were known and sold per hundred as Imperiales 70s., Preferedos 45s., Cabinets 29s., and Perfectos 45s. The cigars, said counsel, were purchased in consequence of the following advertisement which appeared in a paper of December 2nd:—"Extraordinary cigar offer. Finest cigars in England at manufacturers' prices. . . . Note the prices. . . . The Havana leaf used in making these cigars represents the choicest growths purchased when the crops were at their best." Different crops of tobacco were, continued counsel, of varying merits, and it was well known that the crop of one year was much more valuable than the crop of another, and he argued that the advertisement clearly meant that the cigars were made of Havana tobacco purchased when the crops were at their best. Under the instructions of the Havana Cigar Protection Association—a society formed, said counsel, for the express purpose of putting a stop to the sale of British-made cigars as Havana—witnesses sent for boxes of the cigars named. On the inside of some of the boxes were the words "Bella de Cuba." All cigars made in Havana, said counsel, were called Havana cigars. That term meant in the trade cigars made of tobacco grown in the island of Cuba and manufactured into cigars in Cuba and exported in the manufactured state. If tobacco in an unmanufactured state was imported into this country from Cuba a manufacturer here could not make a cigar anything like a cigar made in Cuba, one simple reason being that a cigar had to be made while the leaf was moist. It was impossible to import the leaf in a moist state, and it was necessary, if the leaf was imported, to moisten it after its arrival in order to make it pliable enough for manufacturing purposes.—Mr. Wallace, K.C.: Do I understand that there will be no dispute about that?—Mr. Avory, K.C.: It has been so often proved that—Mr. Wallace, K.C.: Is it agreed that a Havana cigar is a cigar made of tobacco grown in Havana or Cuba and manufactured there also?—Mr. Walter: I think I must leave my friend to prove it.—Mr. Avory, K.C., proceeding, said the prosecution contended that the words "Bella de Cuba" constituted a false trade description. They meant the Isle of Cuba, and were a conspicuous feature of the box. They did not mean that the cigars were made in Spitalfields. At the end of one of the boxes were Spanish words and the picture of a Spanish lady, which, said counsel, "happens to be the well-known sign used on a well-known brand of Havana cigars." On some of the boxes were the words "Guaranteed British made," written across a Union Jack. That was a feature, commented Mr. Avory, upon which the defendants were

GOLD AND SILVER MOUNTED WALKING STICKS.

HENRY HOWELL & CO. LTD., MANUFACTURERS, 180, OLD STREET, E.C.

going to r
same disti
and some
words acro
According
Avory) an
the goods
produced,
which am
deemed a
called up
intent to c
stood in a
constitute
descriptio
to buy th
bought.
people to
it was not
good vat
of their r
for the ju
and the
"Guaran
ably say
that this
proved th
a Mr. Ge
(Laughte
advertise
England
the ma
honour—
tion?"—
witness.
trade, d
Cuba fro
a manu
cigar be
invarial
indicate
generall
general
Mr. Wa
tobacco
On the
not sol
amused
far. Th
quently
suppose
"Well,
nothing
said Me
standin
British
say wh
The ge
that or
Messrs.
of cour
price a
it was
Havan
the ou
tobacco
from L
Mr. Gil
cigar n
the for
though
bearing
be pur
probab
What i
If you

going to rely. Another brand, the *Preferedos*, bore the same distinguishing feature—the picture of a Spanish lady—and some words in the Spanish language, and again the words across a Union Jack. "Guaranteed British made." According to the Merchandise Marks Act (continued Mr. Avory) any reference direct or indirect as to any place where the goods were produced, or any material of which it was produced, and any combination of words, figures, or marks which amounted to an indication of those things, were to be deemed as a false trade description. The jury were not called upon to decide or find that the defendants had any intent to defraud the purchasers in the ordinary sense understood in a criminal court. It was sufficient, said counsel, to constitute an offence if they had in fact applied a false trade description to the goods for the purpose of inducing people to buy these goods which otherwise they would not have bought. In other words, if this was done in a way to lead people to believe that they were purchasing Havana cigars, it was not an answer for the defendants to say that they got good value for their money or did not intend to cheat them of their money.—Mr. Wallace, K.C.: Is it not a question for the jury, looking at the general combination, the pictures and the wording, and the Union Jack with the words "Guaranteed British made," whether anyone could reasonably say they were deceiving the public?—Counsel assented that this was the substantial question. Several witnesses proved the purchase of the cigars in question. One of them, a Mr. Gerrard, admitted that he wrote from "Decoy Farm." (Laughter.)—Mr. Walter: Did you notice this in the advertisement: "The cigars are the finest to be had in England at the present moment, and are the remainder of the magnificent stock which won the highest possible honour—the Grand Prix—at the Franco-British Exhibition?"—The Witness: I don't recollect that.—Another witness, who stated he had had 30 years' experience of the trade, defined Havana cigars as "those made in the Isle of Cuba from tobacco grown there, and exported from there in a manufactured state." The witness said the language on cigar boxes, with the probable exception of the brand, was invariably Spanish. The words "Bella de Cuba" would indicate that the boxes contained Havana cigars. Speaking generally, the four boxes in question indicated from their general appearance that they contained Havana cigars.—Mr. Walter: Is Spanish the recognised language of the tobacco trade?—The Witness: Yes, to a certain extent. On the witness being asked as to whether a certain cigar was not sold at the Exhibition of 1851, he replied, rather amusedly, "I am afraid that is carrying me back a little too far. That was the year I was born." (Laughter.) Subsequently, answering another question, the witness said, "I suppose I know as much about that matter as you."—"Well, then," remarked Mr. Walter slowly, "I know nothing." (Laughter.)—Further questioned, the witness said Messrs. Godfrey Phillips & Co. were a firm of the highest standing, and had been known for many years as makers of British cigars.—Mr. Walter (to the witness): What is it you say which makes people think these are Havana cigars?—The general appearance of the box. The witness admitted that one factor in the prosecution was the price at which Messrs. Phillips sold the cigars in question, but there were, of course, others. Havana cigars could be sold at the same price as the cigars sold by Messrs. Phillips. He agreed that it was possible to make a cigar in this country entirely of Havana tobacco. The witness gave it as his opinion that the outer leaf of the cigars in question were of Borneo tobacco, and said that his firm had the express permission from Lord Rosebery to use his name for a brand of cigars.—Mr. Gilbert Frankau, of Messrs. J. Frankau & Co. (Limited), cigar merchants and importers, adopted the description of the former witness as to what was a Havana cigar. He thought the boxes misleading, principally in regard to them bearing the words "Bella de Cuba." Havana cigars could be purchased at the prices charged for those in question, probably excepting the lowest priced ones.—Mr. Walter: What is your objection to "Bella de Cuba"?—The Witness: If you sell a bulldog as a bulldog, and write underneath

"fox terrier," and when the purchaser looks inside he knows he hasn't the bulldog he paid for, he—Mr. Walter: I don't quite understand turning this bulldog upside down. (Laughter.)—The Witness: Well, how can you call "Bella de Cuba" English?—Mr. Walter: Is your objection to the use of the Spanish language?—Not in toto.—What is your objection?—The word "Cuba," which is the country of origin of the Havana cigar.—Are you prepared to say that with the exception of the outer leaf the whole of the cigars are not Havana?—I smoked three. One of them was Havana with a Borneo wrapper, and two had a Borneo wrapper and Havana "filler."—The case for the prosecution having closed, Mr. Philip Phillips, one of the defendants, said the firm had been in existence since 1844. They had used the words "Bella de Cuba" on their boxes since 1883. Five per cent. of the cigars in question were Havana tobacco, and the outer wrapper was a very fine Sumatra. Sumatra tobacco cost about four times as much as Borneo. The Union Jack stamp and the words "Guaranteed British manufacture" were put on the boxes in 1908.—Mr. Avory: Why did you not call the cigars "The Beauty of Spitalfields"?—The Witness: What would you have us call them—"the Ripper" brand, "knife size," or "blood colour"? Why, it is the language of the tobacco trade which these gentlemen are trying to rob us of, although it has been used over 100 years. Questioned as to whether they had not copied the label of another firm, the witness indignantly answered "It is our label. They have copied ours." The witness said a Havana cigar could be made in London, and they had a matured stock—"The finest in the world." English workmen were just as good as foreign workmen. He supposed out of their 600 or 700 employees they had probably 70 to 100 aliens.—In his address to the jury, Mr. Avory, K.C., said the prosecution was not an attack on British-made cigars or on British workmen employed in making cigars. The whole object of the prosecution was to secure that which the Act of Parliament was intended to secure, namely, that goods which were sold should be sold under a true description, and not under a false one, or under one which was partly false. For the defendants, Mr. Bankes said that no sensible person, looking at the combination of marks on the boxes, could believe that the cigars were made in Cuba. The word "Cuba," he said, was a well-known and a well-recognised one in the trade, and on boxes of cigars manufactured in Cuba the word "Havana" always appeared. Messrs. Godfrey Phillips desired that their British-made cigars should be known as the "Bella de Cubas." It showed their bona fide desire to accurately describe them by placing the stamp of the Union Jack and the words "Guaranteed British made" on the boxes. There was no evidence that anybody had been deceived, and the prosecution had been instituted by a combination of persons who, from interests of their own, desired to throttle the trade in British cigars.—Mr. Wallace, K.C., said that the question for the jury was, whether, looking at the boxes as a whole the defendant had represented the cigars as having been made in Havana or Cuba. He did not think anyone could contend that there was any intent to deceive if the words "Guaranteed British made" were in a conspicuous position on the boxes so that the purchaser must have seen them, and if the defendants had no intention to infringe the Act they were protected from the consequences.—The jury, after retiring for half an hour, returned a verdict of guilty against all three defendants.—Mr. Wallace, K.C., said the object of the prosecution having been achieved, the defendants would be fined £10 10s. in all, and would have to pay the costs. It was suggested that there might be an appeal. After some argument his Lordship, owing to a technical difficulty, withdrew his order as to the fine, and postponed judgment until the next sessions, the defendants to pay the taxed costs in the meantime.

He who doth not smoke hath either known no great griefs, or refuseth himself the softest consolation next to that which comes from heaven.

BUY HIGH-CLASS WALKING STICKS FROM

HENRY HOWELL & CO. LTD., MANUFACTURERS, 180, OLD STREET, E.C.

Police.

YORK TOBACCONIST ROBBED.—The shop of Mr. Sinclair, tobacconist, in Coney Street, York, was broken into by burglars early on the morning of April 16th, who got away with silver goods, pipes and pouches to the value of £7 or £8. The men—for it is believed there was more than one miscreant, seeing that two doors were forced open to get into the premises—also attacked the safe, but failed to open it, for a broken key was found in the lock. The burglary was discovered by a constable soon after the premises had been entered, but despite police vigilance the intruders escaped.

HEAVY FINE FOR BETTING.—Walter George Gibbins (34), tobacconist, pleaded guilty, before Mr. Hutton, to having kept and used the premises 74, Loampit Vale, Lewisham, for the purpose of betting with persons resorting thereto.—Mr. Barker, who prosecuted, stated that observation was kept on the premises by Police-sergeant Gore, 88 R, and Police-constable Bolton, 386 R, who saw a number of betting slips and football coupons handed to the prisoner, and, occasionally, his wife. When the premises were entered on Saturday afternoon two men were found with slips in their possession, and the prisoner produced 14 from his socks. The prisoner stated that £3 was a "big day" with him, and that the reason he had taken to betting was because business was "not over brisk," and he had found it helped trade. There was no doubt that Gibbins was the agent of another man.—Gibbins was fined £75, with 10 guineas costs, or two months' imprisonment. Two men found on the premises were bound over for 12 months.

Public Companies.

SALMON AND GLUCKSTEIN.—After providing for debenture interest and appropriating £6,886 for depreciation of leases, the accounts for the year 1908 show a net profit, including £8,925 brought down, of £58,925. The directors recommend the payment of the guaranteed dividend of 10 per cent. on the preference shares, leaving £8,925 to be carried forward.

WESTON APLIN, LTD.—Registered 8th April. Capital £2,500, in £1 shares. Objects: To take over the business of a wholesale, retail, dispensing, analytical and manufacturing chemist and druggist, manufacturer and distributor of packed goods, perfumery, toilet articles, patent medicines, confectionery and grocers' and tobacconists' sundries, &c., carried on by I. W. Aplin, at 60, High Street, and Friernhay Street, Exeter, as Weston Aplin and Weston Aplin & Co. Private company. Registered office, 7, Friernhay Street, Exeter.

SINGLETON & COLE. THE DUTY ON TOBACCO.—The annual meeting of Singleton & Cole was held on April 21st, at the Grand Hotel, Birmingham. Mr. J. Cole presided, and the other directors present were Messrs. G. W. Singleton, H. C. Clarke, C. P. Plant, and G. F. Cole. The report showed that the net profits amounted to £9,270 6s. 10d., which, with the balance brought forward, made a total of £15,090 1s. 7d. An interim dividend at the rate of 5 per cent. per annum for the first six months had been paid, and the directors recommended the payment of a dividend for the second six months at the rate of 7 per cent. per annum (making 6 per cent. for the year). This left a balance of £7,890 1s. 7d. to be carried forward. The Chairman, in moving the adoption of the report, said the sundry creditors during the year had increased by over £5,000, owing to the increased turnover. The net profit

was £9,270, against £8,844 in the previous year, an increase of £426. The goodwill, which originally stood at £21,000, had during the past eleven years been reduced to £10,000, and as it was now under one year's earnings the directors did not consider it a wise policy to further reduce that item. The stocks in bond, in process of manufacture, and at all the depots of the company were slightly lower, standing at £91,000, against £95,000 at the corresponding date last year. Sundry debtors were £13,000 more, which fairly represented the extra accounts opened to produce the increase in the yearly turnover. The period covered by the statement of accounts had been marked by acute depression in the general trade of the country, and the tobacco trade had had no exception. To add to their difficulties all raw materials used by the company had, during the past year, been dearer than at any period for the last fifteen years. In those circumstances it would be a source of satisfaction to the shareholders to see the result of the year's trading, which had been attained by their increased business turnover, without increasing expenses in proportion. The percentage of net profit was a fraction lower than in any previous year, but the greater volume of business had kept down the establishment expenses sufficiently to enable the directors to make a net profit of £426 more than was made in the previous year. One of the many difficulties that tobacco manufacturers had to contend with was the exceptionally heavy duty on all tobaccos in the leaf, and the inequality of the methods adopted by the Government for levying that duty. For instance, the 3s. per pound duty in operation since the South African war meant that every working man smoking tobacco for which he paid threepence per ounce was paying ninepence out of every shilling so expended for duty; the cigarette smoker paid equal to sixpence in the shilling, and cigar smokers contributed under threepence to the national expenditure out of every shilling's worth of British-made cigars they consumed, and only twopence in the shilling on Havana cigars. All classes of unmanufactured tobacco were admitted into this country at the same rate of duty, no matter whether it was ultimately sold as shag or twist at threepence per ounce, or as a high-class blend of mixture at a shilling or more per ounce, or whether it was made up into cigars or cigarettes. That was manifestly unfair to the working man in more ways than one, because whilst the fourpenny war tax continued manufacturers could not give him a smoke as good at threepence per ounce as he formerly got under the old 2s. 8d. duty existing before the war. Then it was competition for quality only. The Association of Tobacco Manufacturers had over and over again approached the Chancellor of the Exchequer asking him to return to the old rate of duty, which, strange to say, realised more than the present 3s. rate. He nevertheless pleaded poverty for this year, at any rate. They must keep on agitating, or the Chancellor would think they were satisfied, and they were not. Mr. G. W. Singleton seconded the resolution. Mr. S. Eyer asked whether the duty on tobacco had been increased since the present Government came into office, or whether it was put on by the late Government? The Chairman said the duty was increased at the commencement of the South African war. It was regarded as a war tax, but it had never been taken off. A dividend at the rate of 7 per cent. per annum for the second half-year was declared. Mr. G. F. Cole was re-elected a director, and Messrs. J. Vine and F. H. Hinde were re-appointed auditors. A vote of thanks was accorded the directors for their services and the Chairman for presiding.

BAD CIGARS AS RATIONS.

Bill: "In the Italian army the authorities recognise tobacco as one of the essentials to the troops, and cigars are served out to the soldiers with their daily rations."

Jill: "Well, I can understand that. You know some cigars do make a man feel fierce."

FOR EVERY VARIETY OF WALKING STICKS WRITE TO THE LARGEST MANUFACTURERS IN THE WORLD—HENRY HOWELL & CO. LTD., 180, OLD STREET, [E.C.



who are
great ob
In my
a higher
outset th
nature, a
price. T
find it ne
who inte
I mean, c
cent. for
depreciat
pression.

I do
any com
a consid
therefore
ture sto
receiving

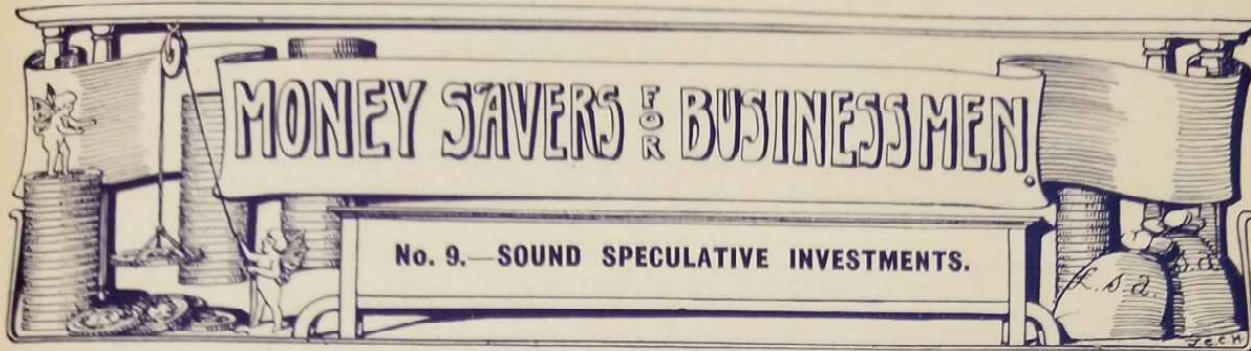
In the
preferen
month l
company
no debe
the capit
ordinary
of 2s.

years no
in the m
they are
of 5s. ce
that the
6 per ce

In vie
a portio
annual
interest
is annua
than an
added t
apprecia
the best

Thoug
graphica
ments I
Isles, be
return in

Let us
Canadian
a dividen
years, b
mitted c



In my previous articles I have dealt with trustee stocks, and also have shown that practically gilt-edged securities can be bought to return about 4½ per cent. These latter securities are the only ones that can be recommended to persons of limited means who are not possessed of special knowledge, and whose great object is absolute security.

In my present article I shall deal with stocks returning a higher rate of interest, but I would point out at the outset that these securities are necessarily of a speculative nature, and are therefore more liable to fluctuations in price. They are accordingly only suitable for those who find it necessary to get a high return for their money, and who intend to hold their investments for this purpose. I mean, of course, that investors who want as much as 6 per cent. for their money must put up with some risk of capital depreciation, which may occur during periods of trade depression even though the rate of interest is maintained.

I do not propose to recommend the ordinary shares in any company, because sudden trade depression might cause a considerable loss of income in any one year, and I will therefore confine myself to suggesting preference or debenture stocks in companies of which the ordinary stock is receiving a fair dividend, so as to leave a very ample margin.

In the first place I would deal with the 20 per cent. preference stock of the Maypole Dairy. In my article last month I pointed out that the preference stock in this company yielded £4 7s. 6d. per cent., and that there was no debenture issue to come before it. The remainder of the capital is divided into 20 per cent. cumulative preferred ordinary shares of 5s. each and deferred ordinary shares of 2s. The latter shares have returned for the last two years no less a dividend than 55 per cent., and their price in the market to-day is about 17s. 6d., or, roughly speaking, they are at a premium of 800 per cent. Ordinary shares of 5s. cost 17s., and therefore return (allowing for the fact that there is three months' accrued dividend) just over 6 per cent.

In view of the fact that there is a very large reserve fund, a portion of which is separately invested, and that the annual profits average close on £200,000, and that the interest required to pay the 5 per cent. preference stock is annually £17,500, it will be seen that the margin is more than ample. Inasmuch as the reserve fund is being largely added to every year there seems every chance of capital appreciation; in fact, I am of opinion that this is one of the best 6 per cent. investments on the market to-day.

Though I am no believer in what is called the geographical distribution of capital, the remainder of the investments I am about to suggest will be outside the British Isles, because there are better opportunities for a good return in such countries as Canada and Mexico.

Let us next take therefore the preference shares of the Canadian General Electric Company. This concern paid a dividend of 10 per cent. upon the ordinary stock for many years, but last year, though the profits would have admitted of the same rate of interest being paid, only 7 per

cent. was distributed, and the balance used to strengthen the reserve fund, which now amounts to £350,000. The 7 per cent. preference stock at its present price of 116½ returns just over 6 per cent., and may be considered a thoroughly sound security. The ordinary shares are now also at 116, and in view of the fact that they were issued to the public at 142, and that last year, despite the depression in trade, profits were in excess of those for 1907 and only £10,000 less than those of 1906, the company's record year, there seems every likelihood of a further improvement in the price. Investors who purchase this stock would do well also to acquire an interest in the Mexican Light and Power Company, the 7 per cent. preference stock of which can be purchased at 111, which is equivalent to a return of about 6½ per cent. This company has of recent years been increasing its profits by leaps and bounds, and is at the present moment paying a dividend of 4 per cent. upon its ordinary stock, besides adding large sums to the reserve fund, the only unfavourable circumstance being that it is under the control of the Mexican Tramway Company; but as far as the preference shareholders are concerned, this is rather an advantage than otherwise, because it is now easier to obtain the capital required for developments.

There are many excellent opportunities for investors to be found amongst foreign railways. Perhaps the best of these is the 6 per cent. debenture stock of the Cordova and Rosario Railway. This stock can be purchased at 109, at which price it yields over 5½ per cent. Last year the 6 per cent. preference stock received 5 per cent. interest, and there is no doubt that at the end of the present financial year the full 6 per cent. will be forthcoming. It therefore appears to me that if the 6 per cent. preference stock is worth par, its present price, the 6 per cent. debenture stock must be remarkably cheap at 109, and I fully expect that at the end of the year both stocks will be at least 5 per cent. higher. Purchasers of the debenture stock would receive six months' dividend next month, which makes the stock look even cheaper.

By way of slightly raising the return, a good purchase at present prices is Bovril Preferred Ordinary. The price is par, and the dividend payable is 7 per cent. Though of course this is a distinctly speculative investment, yet recently the Company has prospered and has been able to issue two Subsidiary Companies, so that taken on the whole the dividend appears reasonably secure.

It is perhaps not a good time to invest in Mineral Water Companies, owing to the possibility of the taxation of sugar, but nevertheless the 7 per cent. preferred ordinary shares of Schweppes Ltd. at 23s. per share seem very well secured, inasmuch as for some years past the deferred shares have received 4 per cent.

I shall be pleased to answer any questions with regard to the stocks mentioned in this article, or to form a trust for any investor, if a stamped addressed envelope is sent for a reply addressed to:—The Financial Editor, *Cigarette World and Tobacco News*, 32, Broadway, Wimbledon.

Tobacco Trade Benevolent Association.

Report and Balance Sheet, presented at the Forty-ninth Annual Meeting, held on April 26th, 1909.



Presenting to the subscribers and donors the forty-ninth report and balance sheet, it is most gratifying to the Committee to state that the past year has brought the association an exceptional augmentation of its funds.

That a fair share of the money accumulated in the tobacco trade should eventually find its way back to the trade for the benefit of its less fortunate members is as it should be. The executors of the late Mrs. Richard Gore Lloyd have shown this kindly feeling by diverting to the Tobacco Trade Benevolent Association the substantial sum of £7,500—which brings in an assured income of £300 per annum. The Committee take this opportunity of expressing their warmest thanks to Mr. Hubert Lloyd and his co-executors for this valuable aid, which will very greatly extend the usefulness of the association.

The Committee also gratefully record the receipt of a legacy of £500 from the executors of the late Mr. James L. Perrin, of Messrs. Franklyn, Davey & Co., Bristol. This sum will be duly invested by the trustees.

In consequence of these material additions to the funds your Committee decided in August last to elect as pensioners the three candidates who had been unsuccessful at the last election. These and the next eight pensions granted will be called the "R. Gore Lloyd Pensions," in accordance with the provisions of Rule 24.

The concert held at the last Tobacco Exhibition at the Horticultural Hall for the benefit of the Tobacco Trade Benevolent Association resulted in a profit of £87, for which the heartiest thanks are due to Mr. E. S. Caton and the Concert Committee.

The Tobacco Trade Athletic Association, which again handed to your hon. treasurer the surplus, amounting to £63, resulting from the sports at the Crystal Palace, also deserve your warmest thanks.

The Committee sincerely regret that Mr. Thomas Durbridge, sen., who has been your hon. treasurer for the last eleven years, has tendered his resignation; they hope to submit to you the name of a worthy successor at the annual meeting.

The Old Age Pensions Act has occupied the attention of your Committee for a considerable period of the year, and after due consideration and investigation by a Special Sub-Committee, it was resolved that the following motion should be laid before you at the annual general meeting:—Rule 8 to be amended as follows: "That, except as hereinafter provided, the amount of the pension be fixed at £26 per annum, to be paid in equal monthly instalments, provided always that each pension whatever already granted shall not exceed £21 a year in case of a person who shall already have attained the age of 70 years at the time of election, and in the case of a pensioner elected under that age shall be reduced to £21 a year as from the 1st day of January in the year following that in which the pensioner shall attain the age of 70 years. 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." Rule 8a.—"That the Committee have the power, in exceptional cases, to grant the full pension of £26 per annum to persons over the age of 70."

Notice has been given of the following further motions of alterations of the rules:—Rule 8.—For "Foremen of cigar makers" substitute "Foremen of factory departments." Rule 24.—Line 1—Delete the words "Three hundred" and insert "Five hundred." Line 3—Delete all words after "of" down to "votes" in line 4, and insert "Four hundred guineas be entitled, at all elections

of pensioners, to eighty votes; of three hundred guineas to sixty votes; of two hundred guineas to forty votes; of one hundred guineas to twenty votes," and so on. Rule 4.—Add "but that such persons shall lose the right to apply for assistance who have ceased such connection with the trade for ten years or over prior to their application, except in the case of those who have subscribed to the association, who may receive temporary assistance in exceptional circumstances." Rules 13 and 20.—Add "Secretary or secretaries" (if honorary).

In March next half a century will have elapsed since the Tobacco Trade Benevolent Association was founded. The occasion will be suitably celebrated by means of a festival dinner. The desirability of country committees being created in the larger trade centres having been suggested, your Committee will be glad of a discussion concerning this subject at the annual meeting.

The number of full pensioners at present on the books is forty-five.

RECEIPTS AND DISBURSEMENTS from April 1st, 1908, to March 31st, 1909.

	£	s.	d.	£	s.	d.
To Balance				618	8	3
.. Dividends on Investment and Annuity	676	14	2			
.. Interests on Bank Deposits	2	19	4			
.. Annual Subscriptions				679	13	6
.. New Subscriptions				721	13	0
.. Donations—				32	11	0
.. Tobacco Trade Athletic Sports, per						
.. W. Daw, Esq.	63	0	0			
.. Exhibition Concert, per A. Teofani...	87	10	0			
.. Sundries	13	10	0			
.. Legacy—Exors. of J. L. Perrin, Esq.				164	0	8
				500	0	0
				<u>£2,716</u>	<u>6</u>	<u>7</u>
.. Cash at Bankers on Current Account				525	6	1
.. Cash at Bankers on Deposit Account				700	0	0
				<u>£1,225</u>	<u>6</u>	<u>1</u>
By Pensions	1,203	11	8			
.. Less returned	4	6	8			
.. Temporary Relief				1,199	5	0
.. Rent				205	0	0
.. Petty Cash (Postages and Sundries)				6	6	0
.. Printing, New Books, &c.				14	8	7
.. Deposit Account				6	0	11
.. Balance				700	0	0
				525	6	1
				<u>£2,716</u>	<u>6</u>	<u>7</u>

PRESENT ASSETS OF THE ASSOCIATION:—

£5,250	0	0	—3 per cent. Local Loan.
£2,433	5	7	—2½ per cent. Stock.
£5,000	0	0	—3 per cent. India Stock.
£2,000	0	0	—3 per cent. London County Council.
£395	0	0	—6 per cent. East Lincolnshire Railway Guarantee Stock.
£500	0	0	—3 per cent. Great Northern Railway Debenture Stock.
£700	0	0	—4 per cent. Great Eastern Railway Debenture Stock.
			Government Annuity of £60 per annum, expiring 5th April, 1915.
£7,500	0	0	—Mortgages on Property.

We have examined the above statements, and compared the items with the vouchers, and hereby certify the correctness thereof, and the balance to be Five hundred and twenty-five Pounds six shillings and one penny on Current Account, and Seven hundred pounds on Deposit Account.

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

POLICE
SOME

It was in the
in the Farr
that a repre
a small, pe
smoking a c
That he

Charter, wh
the momen
his hand be
mouthful o

He was i
entrance to
contraband

When as
caught he
told that
passage he
final pull a

One or t
Bethnal G
work of th
far as the

A little

street attr
who came
in the act

He captur
these turn
and the re
the unfort

Recount
adroitness
a represen

or two ac
know a co

three min
to a sergea
to seize th

were smol
"One o

"and she
But the p
was smok

There a

been the
keeping a

a discon
the empt

into one
purchaser

could say
were for

officer wh
do? Th

behind th
who is co

out the fa
A const

quent of
and mate

cigarette
leave him

no doubt
pouch jus

Inquiri
streets by
had atten
in the ne

POLICE AND BOY SMOKERS.

SOME AMUSING EPISODES IN LONDON.
HOW THE ACT IS EVADED.

It was in the secret depths of a dark and narrow passage in the Farringdon Ward Without of the City of London that a representative of the *Westminster Gazette* discovered a small, pale-faced boy of about ten years old, calmly smoking a cigarette.

That he knew he was violating a clause of the Children's Charter, which came into force recently, was evidenced by the momentary impulse to hide his act by furtively putting his hand behind his back and half choking himself with a mouthful of smoke.

He was sitting on his heels, and he had one eye on the entrance to the passage and the other on the smoking contraband, half-hidden by the palm of his hand.

When asked if he knew what would happen if he was caught he curled his lip in a fine scorn. When further told that a policeman was approaching the end of the passage he uttered a guttural "Garn!" took a long and final pull at his weed, and then crushed it beneath his heel.

One or two amusing incidents which have occurred in the Bethnal Green and Whitechapel districts show that the work of the police is not likely to be particularly easy, so far as the prevention of juvenile smoking is concerned.

A little knot of ragged urchins at the corner of a by-street attracted the attention of an alert young constable, who came softly upon them from behind and caught them in the act of sharing out and lighting up some cigarettes. He captured two and confiscated their "smokes," but these turned out to be sweets in the form of cigarettes, and the rest of the little group, at a safe distance, greeted the unfortunate policeman with cries of "April fool."

Recounting this and other instances which show the adroitness of the East End "gamin," a police-officer told a representative of the *Westminster Gazette* that only one or two actual captures had come under his notice. "I know a constable," he said, "who chased a boy for two or three minutes, and lost him after all; but here (pointing to a sergeant who was strolling up) is an officer who managed to seize three packets of cheap cigarettes on two boys who were smoking away vigorously behind a coster's barrow."

"One of them called me a thief," said the sergeant, "and shouted that I wanted his cigarettes for myself. But the pity of it was that two others dodged me, and one was smoking as he ran."

WATCHING FOR THE GO-BETWEENS.

There are many small shops in which youngsters have been the best customers for cigarettes, and the police are keeping a sharp eye on them, while, more often than not, a disconsolate old woman sits behind the counter bemoaning the empty till. A constable followed a lad of eighteen into one of these shops, out of sheer curiosity. The lad purchased a dozen penny packets of cigarettes, and who could say him nay! "Without a shadow of a doubt they were for some other boys who are under age," said the officer who told the tale; "but what could the constable do? That is one way in which the youngsters will get behind the Act. It will be serious for any 'go-between' who is convicted, but the difficulty is to catch him sharing out the fags."

A constable in the Mile End Road, on searching a delinquent of fourteen, found upon him a clay pipe, bird's-eye, and matches. "I relieved him of the bird's-eye and the cigarette he was smoking, but, unfortunately, I had to leave him the pipe and matches," said the officer. "I have no doubt he helped himself to a bit more from his father's pouch just afterwards."

Inquiries at a number of small tobacconists in back streets by our representative as to whether any children had attempted to purchase cigarettes were all answered in the negative.

"We used to get a lot," said one tradesman, "and I expect the boys will become daring enough in a day or two, but so far they seem afraid to come."—*Westminster Gazette*.

IRISH TOBACCO.

THE GROWERS' COMBINE.

THE Messrs. Goodbody, tobacco manufacturers, Dublin, have, says the *Freeman's Journal*, succeeded in purchasing practically the whole of the tobacco leaf grown in Ireland, and intend making a speciality of their late purchase by manufacturing a new Irish brand which will, it is hoped, be largely bought by the lovers of the weed.

The last ten or twelve acres of the plant which were grown in the plots on the plantations in South Wexford, were disposed of recently to the enterprising firm who have already made such a speciality of Irish-grown tobaccos in cigarettes, and even good specimens of cigars. The Wexford crop was disposed of at an all-round price of 4½d. a pound, to which, when is added the bounty allowed by the Department, which will roughly sum up to about a shilling a pound, make it a very profitable transaction for the growers, and as equally profitable a one we hope for the manufacturers.

The Irish tobacco growers in Meath, South Kilkenny, Cork, Limerick, Wexford, &c., we understand, have formed themselves into an association for trade and other purposes, and the first result of their organisation is to make the big deal which just came off with the Messrs. Goodbody. The new organisation will, however, have other functions and other duties, more especially in the matters of cultivation—trying new seeds—and the further development of the growing, storing, and curing of the weed.

Commencing this year the prohibition to grow the leaf with or without the joint sanction of the Department and the Excise officials is now withdrawn, as under the Act passed last session through the exertions of Mr. Wm. Redmond, M.P., any person can grow the tobacco plants, provided the proper notices are given to the local Inland Revenue officials. Practically, however, this free permission to extend the culture of the tobacco plant must remain in operation almost a dead letter outside the places where it has hitherto been grown under the auspices of the Department.

Unless the storing, drying, and curing barns are close at hand where the plants are grown it would not at present pay the grower to venture on any extensive acreage in a new quarter. He might as an experiment try his hand at a small plot, so as to learn the A, B, C of the business, and perhaps a very useful plan that would be, as the first year or two, or three, of such trials would give the new grower an insight into the cultivation of the weed, which would later on enable him to make a bigger venture with a greater certainty of profit.

That there is money in tobacco culture there can be no doubt. The Scotch Act passed last year is already being availed of by the canny Scots, who see some profit ahead in the new venture. The Irish growers, with, of course, the shilling a pound (weight) as a bounty, are able to turn a good round profit out of their present venture. The real test will, however, come when the growers increase, or a larger acreage by the present growers is cropped. For the present, at all events, the only increase likely is that in the vicinity of the storing and curing, barns may be increased, even very considerably, as the present curing plant will do all the storing, curing, &c. When new barns and drying houses and fresh curing plant come to be built, that will mean a big expenditure of capital, with a corresponding risk. The tobacco duty, three shillings per pound weight, is an awful tax on what may be considered the poor man's luxury, and perhaps, except whisky, is the heaviest tax he pays the State.

TOBACCO TRADE TRAVELLERS' ASSOCIATION.

SECOND ANNUAL DINNER.

THE second annual dinner of the above association was held in the Venetian Chamber of the Holborn Restaurant on Saturday, April 17th, and was attended by about 180 members and guests. On this occasion ladies were specially invited, a fact which, needless to say, contributed greatly to rendering the evening successful. Neither depression in trade nor the shadow of the forthcoming Budget appeared to produce any effect on the spirits of the merry company assembled, and we may say at once that a thoroughly delightful evening was spent. Mr. George Emblin, the genial and popular president, occupied the chair, while those presiding at the other tables were Messrs. E. Bessie, G. Plane, A. Pittman, A. Everitt, O. Sperring, Jack Samuel, R. C. Bell.

A feature of the evening was the musical entertainment, under the direction of Messrs. Jack Samuel and Albert Bessie. The Misses F. L. Eaton, L.A.M., Grace Harper, and Isabel Merrick sang some charming songs which were highly appreciated, and the sterner sex, whose contributions were generally humorous, were represented by Messrs. Louis Stean, Ernest Bessie, and J. S. Ingram, while Mr. R. Bissmier gave a delightful violin solo.

Included in the programme, under the description of "the juvenile wonder," a clever little lady of some 9 or 10 summers, sang one or two music hall ditties. We do not wish to say anything unkind, but we have a strong objection to children of such a tender age being allowed to perform in public at all, and we confess that we were not amused at hearing a child singing so-called comic songs to an after-dinner audience at a time when she ought to have been in bed.

The toast list was agreeably brief, and besides the usual loyal toast, included "The President," proposed by Mr. A. Everitt; "The T.T.T.A.," proposed by Mr. Oscar Moore; "The Ladies," proposed by Mr. E. Bessie; and "The Visitors," proposed by Mr. R. C. Bell.

We cannot conclude this notice without expressing our high appreciation of the admirable arrangements made by the Dinner Committee, Messrs. Jack Samuel, R. C. Bell, Louis Stean, A. E. O. Sperring, D. Cohen, and E. Bessie for the comfort of all present, and we are also pleased to be able to say that the Press were most carefully looked after by the stewards.

SUGGESTIONS ON LIGHTING A CIGAR.

MANY dealers might find it advantageous to display beside the cigar lighter a neatly lettered card, containing some suggestions, witty or otherwise, on the method of properly lighting a cigar. Here are a few that might be used—and wide-awake dealers can probably think of others.

Don't light your cigar unless you are drawing on it simultaneously, otherwise you convert the tobacco into carbon, and spoil the flavour and aroma of that which is unburnt.

Don't smoke a cigar like a fire engine; it will become needlessly heated, and its good points impaired.

Don't squeeze or pinch a cigar until it cracks; you'll damage both the wrapper and the binder, and cause the cigar to leak.

Don't relight your cigar, if it goes out, until you have blown through it once to remove the stale smoke. If you do this you will find that, when relighted, the flavour will not have been seriously impaired.

Don't "worry" a cigar by constantly flicking off the ashes; they will fall off at the proper time.

Don't tear the leaf off your cigar by biting off the end; use a cutter or a sharp knife.

Don't smoke fast; smoke slowly.

Don't chew the end of a cigar.

Don't wet it at all.

Don't smoke continuously.

There are smokers who do not know how to light and smoke a cigar properly, and even those who do may see something among these hints which they have never heard of before.

Don't make the mistake of thinking that once you have hung up such a card of leaving it there for ever. Such things become stale after a while, and when your judgment tells you that it has been up long enough, take it down and put up some other attractive matter in its place.—*Tobacco*, of New York.

THE CIGARETTE HABIT.

[The sucking of sweets is recommended as a cure for excessive cigarette smoking.]

All garbed in snowy white she comes to me—
More slender, graceful form was never seen,
More perfect type of virgin purity—
My Lady Nicotine!

Our lips have met, and lo! a burning flame
Kindles her being into sudden life,
And care is dead, and but an empty name
Are worldly toil and strife.

An incense sweet arises, faintly blue,
But as the fire consumes she fades away;
Painting the world in tints of rosy hue,
My lady groweth grey.

Her too brief life is almost done, but I—
I know a longing not to be denied,
And here at hand her fair successors lie
In beauty side by side.

One more, one more! Am I a slave, indeed,
Beneath the thrall that knows not when to stop?
My symptoms seem to tell me that I need
My childhood's acid drop.

Alack! 'tis vain for either fool or sage
To ape the pleasures of the guileless boy;
The sweets of youth upon the lips of age
I find are apt to cloy!

—TOUCHSTONE, in the *Daily Mail*.

WHY THE BOYS WERE DISAPPOINTED.

A small boy was smoking a cigarette with a keen relish. Other small boys were congregated around him, wistful and clamorous.

"Gimme the stump? I spoke fust!" cried one.

"No, he didn't; I spoke fust—I can prove it! Give it to me?" yelled another.

And so forth. Everyone claimed it.

The possessor of the cigarette was silent, industriously and tantalisingly sending the smoke through his nostrils. When he finally spoke the hopes of his friends were dashed to pieces.

"There won't be no stump!" he announced.

No woman should marry a teetotaler or a man who does not smoke.

FOR DETAILS
OF
SPECIAL SCHEME
OF
ADVERTISING

APPLY

Manager, Cigarette World & Tobacco News,
32, BROADWAY, WIMBLEDON.

TOBACCOS, CIGARS, and CIGARETTES. ✂ ✂
TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

THE FRENCH CIGARETTE PAPER CO.,

Rectory Grove,
Clapham, London, S.W.

CIGARETTE PAPER
MANUFACTURERS.

CIGARETTE PAPERS printed in one, two, or more colours and cut to size. Bobbins for Machines.

22-CARAT GUARANTEED Gold Tipped Papers; Cork Tipped; Amber Tipped; Imitation Gold and
Aluminium Tipped Papers; Maize Tips; Straw Tips; Cork Tips, &c., &c.

CORK TIPS AND STRIPS in several sizes. CIGARETTE BOOK MANUFACTURERS. CIGARETTE SCISSORS.

PARCHMENT FOR CIGARETTE MAKERS. WAX MOUTHPIECES. WAX PAPERS.

CIGARETTE BOXES, CARD, SLIDE, AND PADDED. TINFOIL, BRASS STICKS, &c., &c.

COPPER PLATE ENGRAVERS, GOLD BLOCKERS, LABELS AND SHOWCARDS.

Telephone No. 1716 Battersea.

Telegraphic Address—"EMAILLE, LONDON." A.B.C. Code.

STANDARD LINES.

7s. 6d. per annum prepaid; Three Brands from same firm 15s. per annum.

<p>ASTHORE <i>Cigarettes.</i> H. Custance, Putney, S.W.</p>	<p>TURKISH CIGARETTES Teofani & Co. Ltd., London. <i>Highest Awarded Paris Exhibition, 1900.</i></p>		
<p>CIGARETTE PAPER The French Cigarette Paper Co., London.</p>	<p>WALKING STICKS Henry Howell & Co. Ltd., London.</p>		
<p>CIGARETTES Marsuma Co., Congleton.</p>			
<p>GENERAL SUPPLIES The Tobacconists' Supply Syndicate.</p>			
<p>HIGH-CLASS CIGARETTES B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.</p>			
<p>LOVAT SMOKING MIXTURE William King, Wimbledon, S.W.</p>			
<p>MIXED PARCELS Singleton & Cole, Ltd., Birmingham.</p>			
<p>MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minorles, London, E.</p>			<p>SMOKE LA BANDERA CIGARS. Registered No 1581179. Sold in 2d. and 3d. Sizes. Sole Manufacturers: Mark Mordecai & Sons, Only Address: 108, MILE END ROAD, LONDON, E. (Opposite Postoffice Works shed) Tel. No. 3537. East.</p>
<p>PARK DRIVE <i>Cigarettes.</i> Gallaher, Ltd., Belfast and London.</p>			
<p>SWEET GRAPES B. Morris & Sons, Ltd., London.</p>			
<p>TOBACCO & CIGARETTES Godfrey Phillips Limited, London.</p>			

OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

Custance, J. H., Putney, "Asthore Cigarettes" ...	COVER I.	Singleton & Cole, Ltd., Birmingham, "Mixed Parcels" ...	84
Gallaher, Ltd., Belfast and London, "Park Drive Cigarettes" ...	COVER I.	Standard Lines ...	86
Howell, Henry & Co. Ltd., London, "Walking Sticks" ...	85 et seq.	Taddy & Co., "Specialities" ...	87
Marsuma Co., Congleton, "Cigarettes" ...	COVER IV.	Teofani & Co. Ltd., London, "High-class Cigarettes" ...	88
Morris, B. & Sons, Ltd., London, "Sweet Grapes" ...	82	The French Cigarette Paper Co., London, "Cigarette Paper" ...	COVER III.
Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes" ...	COVER II.	The Tobacconists Supply Syndicate, London ...	COVER III.
Phillips, Godfrey, Ltd., London, "Tobacco and Cigarettes" ...	COVER I.		

The
ARI
ARI
ARI
M
N
The
5

The Tobacconists' Supply Syndicate.

—THREE— IMPORTANT FACTORS

ARE—Tobacco, Cigar, and Cigarette Manufacturers.

ARE—Havana, Mexican, and Manilla Cigar Importers.

ARE—Distributing Agents for every Known Brand.

UNIQUE in their TRADING and PIONEERS of the

MIXED PARCEL SYSTEM.

EVERY TOBACCONIST will be REPAID for the slight TROUBLE
- - - of WRITING a POST CARD for one of OUR - - -

New Illustrated Price Lists.

A COMPARISON of the PRICES QUOTED shows a distinct SAVING.

The ADVANTAGE of our MIXED. PARCEL SYSTEM prevents
OVERBUYING and NO BAD STOCK.

THE TOBACCONISTS' SUPPLY SYNDICATE.

HEAD OFFICE—

55, FARRINGDON ST., LONDON, E.C.

A MILD SMOKE,
BUT A STRONG
DRAW.

PORT LIGHT

A 3d.
PACKET
CIGARETTE
FOR 2½d.

HEAD OFFICE:

CONGLETON, CHESHIRE.

Telegrams: "Havanna, Congleton."
Telephones: For all Trunk Calls, No. 28,
Congleton; also No. 16, Congleton.

MARSUMA COMPANY,
CONGLETON, ENGLAND.

LONDON OFFICE:

22, MINORIES, E.C.

Telegrams: "Lueby, London."
Telephone: No. 1589, Avenue.