

Write for Price List to Sole importers BARTLETT & BICKLEY,

17. BROOK ST., BOND ST., LONDON, W.



call your attention to

OGDEN'S CUINEA-GOLD CICARETTES

NO TROUBLE.——
ALWAYS A SELLER.

OGDEN'S— COOLIE— CUT PLUG

If you don't stock it write for Samples and Price—

-OGDEN BRANCH,-

The Imperial Tobacco Co. Ltd., BOUNDARY LANE, LIVERPOOL.

FO2

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.

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Telephone 1235, Holbor

IMPORTANT NOTICE!

See footnote on pages 67 and 69 of the Price List issued by the

TOBACCONISTS' SUPPLY SYNDICATE,

55, FARRINGDON STREET,

IT MAY BE

JUST WHAT YOU ARE LOOKING FOR.

List sent Post Free on receipt of Post Card.

Telephone-

Head Office-

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1235, Holborn.

55, Farringdon St. 21, Farringdon St. "Crackers," London.

Warehouse 1, 2, 3, 4, 5, and 6, PLUM TREE COURT, E.C.

South London Depot 115, OLD KENT ROAD.

GAINSBOROUGH CIGARETTES.

To Re

Cohen, Weenen & Co.,

LONDON.



SWEET CHERRY TIPPED ** CIGARETTES.

JACOBI BROTHERS & CO. LTD.,

Patentees & Manufacturers of THE FAMOUS
Sweet Cherry Cipped . .

Cigarettes.

SMOKE COOL AND WITH A NATURAL SWEET SCENT.

COCK HILL, MIDDLESEX ST., LONDON, E.C.

Price List on application.

7

The Cigarette World

AND TOBACCO NEWS.

NOVEMBER 15th, 1903.

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

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

THE CHRISTMAS TRADE.



HIS month we would ask our readers to give special attention to our advertising pages, and to note the various "lines" we deal with on another page. This should help them to solve the difficult problem of how to get the

best results from Christmas trade. The firms advertising in our pages will be only too pleased to supply catalogues and the fullest information on application, and the retailer can, by a judicious selection from the many tempting offers made him, easily arrange for what we hope will be a really prosperous season, according to his pocket and according to his opportunities. But even when he has made his selection, unless he displays it to the best advantage, he will not secure success. The following hints, which we take from the *Canadian Cigar and Tobacco Journal*, a paper which always devotes much attention to the subject, are well worth remembering:—

ESTABLISHED 150 YEARS.

TADDY & CO.,

Tobacco, Cigarette, and

Snuff Manufacturers,

and Cigar Importers.

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

............

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

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

THE CICARETTE WORLD AND TOBACCO NEWS, NOVEMBER, 1903.

"Some sort of background for articles placed in the window is as important as the background to a picture. Some retailers fill their windows full of goods, leaving some retailers fill their windows full of goods, leaving some retailers fill their windows full of goods, leaving some retailers fill their windows full of goods, leaving some retailers fill their windows full of goods, leaving some the window to take a full view of the store within. This method of window-dressing is bad, and, like bad advertising, it brings no results. A merchant should never advertising his goods. The window, like newspaper advertising, is intended to bring results. If the work is badly done, the effectiveness intended will not exist, and the advertisement will bring no results.

"Some think it necessary to put a whole shop in the window, as if the display was intended to show the greatness of your stock rather than to present a few leading articles to show the nature and quality of your goods within. A window of that description may attract a crowd, but it will sell no goods for you. It may also bring applause to the window-dresser, but the fame he gets in that way will soon vanish like a soap-bubble.

"We have often suggested that a few flowers or potplants should be used to give life and beauty to a trim, but we do not mean that the window should be made a flower show. The still life of a few flowers and plants will brighten and enliven the goods displayed. Everybody, young and old, whose taste for the beautiful is not dead, loves flowers, and hence a single rose in a window may attract attention, when your rows of cigar boxes or display of pipes would be unnoticed without it. The rose placed with the goods would bring attention to their attractiveness, and it would enhance the beauty of the display. Make your window what it ought to be—attractive and beautiful—by the use of all beautiful things at your command."

VC.

sed

We report elsewhere a very interesting case heard in Scotland as to the question of samples. The defendant had received from the plaintiffs, Messrs. Brandt & Kuttner, no less than seven boxes of cigars, containing in all over 300 cigars, of the wholesale value of £2 13s. On being sued for their value he pleaded that they were free samples, and that in order to influence customers he had sent them out gratis. Evidence was called on the other side to show that it was a trade custom to either pay for or return sample boxes, but the Court decided in favour of defendant on the ground that the cigars had been sent free in order to push business. In our judgment it is all a matter of degree, and the question to be considered was whether the trade which had been previously done with defendant, or which from his position as indicated by his general orders or the value and extent of his business, was of such a nature as to make it worth while to send him seven boxes of cigars free. On this point there was no evidence, and we cannot accept the evidence given as to a trade custom that sample boxes should be returned or paid for. If a man wishes to introduce a new brand he must, and invariably does, give away samples, but he is guided as to quantity by the business position of the customer with whom he is dealing. We do not desire, owing to the rather imperfect report we have of the case, to express a very confident opinion in this particular instance, though we think it would have been a fair compromise had the parties agreed to treat some of the cigars as free samples, only remainder to be paid for. The moral appears to be that, when cigars are sent without an order, it should be clearly stated how many are free samples and how many are to be paid for.

We had hoped to hear that the date of the proposed conference, over which the Earl of Mayo had promised to preside, had been fixed, and that there was a reasonable chance of a speedy termination of the unhappy struggle between the Imperial and the Irish tobacco manufacturers. Unfortunately, however, no such information has come to hand, and we are in possession of information which makes it clear that things are getting worse in the Emerald Isle, and that the cutting of prices is having a very serious effect. We also learn that considerable feeling has been aroused because one of the Irish railways has practically boycotted all other tobaccos from their refreshment rooms except those manufactured by the Imperial. We cannot but consider that is a very unhealthy state of things, and we sincerely wish that a conciliatory policy may soon be adopted. We have over and over again strongly advocated such a policy, believing it to be in the best interests of both parties, and our views have been endorsed in many influential quarters. We can therefore only regret that so much valuable time has been wasted, and having done what we thought to be our duty in the matter, we can now only wait events, and cherish the hope that even at this late hour some effectual measures may be taken to prevent the practical extinction of an important Irish industry.

We are extremely sorry to have to state that the amount subscribed to the Tobacco Trade Benevolent Fund has only realised something short of £200. This is a heavy, indeed a disastrous, falling off from the total reached two years ago, and also is much under last year's receipts, which were considered most disappointing. It is, however, by no means too late, and we hope that the publication of these figures will hurry up the tardy ones, and induce those who have not contributed up to now to weigh in with their shekels. There can be no better object, and we are of opinion that every firm in the country could well spare a trifle towards the fund, while it ought to be considered the duty of those holding responsible positions in business houses to try and collect from amongst their staff such contributions as they can afford. We trust that the approach of Christmas, a season when men's hearts are most disposed to charity, may have a good effect, and that this deserving institution may end the year with at least double the miserable sum now standing to its

IMPERIAL PIPES

The Imperial Tobacco Company (of Great Britain and Ireland,) Limited, beg to inform the Trade that they have opened at 58, Holborn Viaduct a Branch for the wholesale supply of Tobacconists' Sundries and Fancy Goods. One of their leading lines is

THE "IMPERIAL" PIPE.

This is a briar root pipe with hall marked silver mount, and hand-finished vulcanite mouthpiece; it is GUARANTEED, and will prove to the public an absolute revelation of value for money, for its retail price is only ONE SHILLING. The wholesale terms leave an excellent profit to the retailer, for whom a rapid turnover should be secured (1) by the surprisingly good value of the article, and (2) by the extensive advertising which will bring it before the notice of the public.

NO CUTTING.

Steps have been taken, and will be continued, to ensure that there shall be no cutting in the price of this article. Showboards, Showcards and Showcases will be supplied to retailers free for exhibiting the VARIOUS SHAPES of the "Imperial" Pipe.

All orders and enquiries should be directed to

THE IMPERIAL TOBACCO COMPANY

(of Great Britain and Ireland), Ltd.,

FANCY GOODS DEPARTMENT

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Our Smoking Mixture.

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auxiversal Panacea.—In an Irish town the lads school acquired the habit of smoking, and resorted to most ingenious methods to conceal it from the master. It is way they were successful until one evening, when master caught them puffing most vigorously. "How master caught them puffing most vigorously. "How master caught them puffing most vigorously. "How dare you smoking?" "Sir," said the boy, "I am subject to readaches, and a pipe takes off the pain." "And you? And you? "inquired the pedagogue, question—every boy in his turn. One had a "raging tooth," nother "colic," the third a "cough," in short, they all adsomething for which the weed was an unfailing remedy. Now, sir," bellowed the master to the last boy, "pray that disorder do you smoke for?" Alas! all excuses were exhausted; but the interrogated urchin, putting town his pipe and looking up into the master's face, said as whining, hypocritical tone: "I smoke for corns, sir."—It-Bits.

DR PARR'S PROTEST.—A delicious story is related macerning Dr. Parr, whose fondness for smoking was so pronounced that, when he dined with George the Fourth at Carlton House, a smoking room was provided for his secial use. On a certain occasion he was invited to dine at the residence of a friend who owned a wife of considerable physical proportions. The lady, who had a horror of to-acco, was shocked to find the doctor enjoying a pipe in her traving-room, and this conversation ensued:—"Doctor, exclaimed Mrs.—, "I certainly can't allow pps here. You'll spoil my room—the curtains will smell to thacco for a week." "Not smoke?" exclaimed the stonished and offended doctor. "Why, madam, I have moked in better houses." "Perhaps so, sir," replied the lady with dignity, adding with firmness: "I shall be most apply to show you the rites of hospitality, but you cannot permitted to smoke." "Then, madam," said Dr. Parr, looking at her ample person, and knocking the ashes from pape. "Then, madam, I can only say that you are the statist tobacco-stopper in all England." This was perhaps a trifle rude, but doubtless the lady was not sufficiently appreciate the joke.

THE FRAGRANT WEED.—The French are great sarette smokers, and the "Caporal" tobacco, of native flowth, and to which few foreigners can accustom themselves has an enormous sale. The State has now the sale of tobacco in France. The monoply as lirst established in 1811 by the Emperor Napoleon, it happened in this way. Nothing, as is well known, scaped the great man's eagle eye, and in the course of some of the Court receptions he noticed that a certain lady large of the Court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large of the court receptions he noticed that a certain lady large large of the court receptions he noticed that a certain l

was instituted. Ever since the State has watched over the manufacture and sale of tobacco with paternal, but argus eyes. The cultivation of the plant is one of the most lucrative trades in France. It brings to the State an annual sum of £16,560,000, representing a net profit of £13,200,000, or nearly £40,000 per day. And since the vine growing districts have suffered from phylloxera the cultivation of tobacco has increased, the plant, in many districts, replacing the vine. Every tobacconist in France holds his or her appointment from the State, but can sub-let it to any other person. Such nominations are often granted by the Government, instead of pensions, to soldiers' widows or the widows of other public servants. Nor need the owner of a French tobacco shop ever fear destitution; such a possession ensures the holder of at least comfort for life. Thus it happens that a "bureau de tabac" is much sought after, and the possessor of one is regarded by less fortunate beings as quite an enviable personage.

PIPES.

Up two flights, then three doors back, In a bachelor's den hangs an old pipe-rack. Its owner says, "Ah, yes, 'tis a useful thing," While his voice has a sort of a lover's ring, As he gazes fondly at each face That glows on him from the chimney place. Faces of men half hid by scowls; Heads enveloped in monkish cowls. Others bearing from mouth to ear Smiles ne'er changing from year to year. He takes from the beds the briar gem, And the meerschaum bowl with its amber stem, Noting its colour with slient glee, Then puts them aside for the old "T.D." "Here's a friend I've had for years; It has known my joys and shared my tears. And often I've wondered if in the bowl Isn't hidden away another soul, That speaks to me as I bear life's yoke, And comfort sends in the rings of smoke; And soothes all sorrows, and bids depart The feelings of doubt from out my heart; And I find that darkness all gives way To truth and light and the cheer of day. Burdens grow lighter and trials cease, And a something whispers of a hope and peace; Till all seems bright in the world again, And I gain more love for my fellow-men. Ah! what happy hours I've spent with thee, Thou truest of friends, my old 'T.D.' "You may take the meerschaum with amber bit, And the briar too-for not one whit Will I miss them after a day or two; But without the other I could not do. For some bond holds us—don't you see? I never could part with my old 'T.D.' A bond of friendship that seems to grow With the years that come and the years that go-A something mingling our lives in one; Old tasks performed, new works begun. And sometimes musing I sit and think: What binds us fast in this friendly link? While then in answer it seems to say, Old pal, we both have been formed from clay." Then I understand how it comes to me, This love I bear for my old 'T. D.'" DAN W. GALLAGHER.

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.

THE NEW MANIFOLDING



The Leading Typewriter of the World.

Fammond Cypewriter

POSSESSES

PERFECT ALIGNMENT.
SPEED.
INTERCHANGEARIE TYPE

INTERCHANGEABLE TYPE.
PERFECT PAPER FEED.

WORK IN SIGHT.
DURABILITY.

* LIGHT ELASTIC TOUCH. ANY WIDTH OF PAPER.

UNIFORM IMPRESSION.

100 Type Shuttles. & 26 Languages.

For Catalogues and Specimens Write to-

THE HAMMOND TYPEWRITER COMPANY,

50, QUEEN VICTORIA STREET, LONDON, E.C.

crade News and Notes.

TOBACCO SMUGGLING BY NUNS.—Six nuns who ad been expelled from France arrived recently on the Italian frontier, their intention being to settle in The Custom House officers, whose suspicions were resed by the ladies' manner of answering certain questions, adved them to be searched. Concealed under their was a quantity of ancient and valuable lace and and deal of tobacco. The nuns were heavily fined.

A TOBACCONIST'S BEQUESTS .- Mr. Judah or John Varias of 34. Talbot Road, Bayswater, retired tobacconist, be died on 7th June, 1902, aged 92 years, left the residue his property in trust, as to one half for such Jewish contable institutions as the executors of the will may bose, and as to the other half to the wardens of the leash congregation of St. Albans Place. The executors Mr. Stuart Montagu Samuel, M.P., Mr. Joseph Samuel Rubenstein, and Mr. Joseph Jacobus, of 45, Piccadilly, by show the testator's estate has been valued at £28,253.

CIGARETTE MAKERS' UNION.—The London Cigarone Makers' Union have issued a circular to all their mem-

hers, with a list of questions to be answered by them, as to the hours, wages, and general conditions of the cigarette making trade. A large number of cigarette makers do home work after working in the factory all day, and the officials of the Union desire to know how much is earned by home work. The circular concludes by stating that when we shall know the lacts thus collected, we shall be in a position to devise plans how to overcome the evils or to bring about better conditions of employ-

TOBACCO CULTIVA-HON IN IRELAND .- On

October 23rd, at the conference of the Agricultural Organisation Society, in the Ancient Concert Rooms, Dublin, Colonel Everard moved:—"That it having been emonstrated by experiments carried out under the direction of the Department of Agriculture and Technical Instruction that tobacco can be successfully cultivated in Ireland, we are of opinion that the statutes prohibiting its growth should repealed, and until the industry has been established on a commercial footing, the duty on home-grown tobacco should be substantially reduced." He said that Ireland was the first country in Europe in which tobacco was grown, and its cultivation was prohibited in the interests of English manufacturers. At the time of its prohibition, in 1830, it was proved that it gave large employment in Ireland; If was proved that it gave large employment in Ireland; that in Wexford alone 1.500 people were engaged in the cultivation of the crop, and that it supplied labour at a time when it was most required—between the planting of the potatoes and the harvest. From his own experience he knew that the tobacco plant would grow in Ireland with the luxuriance of a weed, but the difficulty was in the curing. There was one great obstacle to its being a remunerative crop, and that was the fact that the duty captured 93 per cent. of the gross value of the crop. Some Members of Parliament had tried to obtain from the Chancellor of the

Exchequer permission to grow the plant under an abated tax, and the Chancellor of the Exchequer had expressed himself sympathetically in the matter. Mr. Austen Chamberlain also was now giving his personal attention to the subject.—Rev. E. F. Campbell seconded the resolution, which was passed.

Fires.

Early on October 30th there was an outbreak at MESSRS. SALMON & GLUCKSTEIN'S, corner of Gray's Inn Road and Holborn. Fireman Luck, of Holborn, was badly cut by falling plate-glass.

Foreign.

THE ANTI-AMERICAN TOBACCO TRUST MOVE-MENT.—The Bremer Union of Raw Tobacco Dealers

having joined the Antimanager of the Committee.

Trust Committee formed last summer by those interested in the German tobacco trade, to oppose Mr. Duke and his friends, the Committee is now representative of the entire trade. Syndic Schlossmacher, of Frankfort, has been elected business

The market for North American tobacco continues dull (remark Messrs. Edward Samuelson & Co.), the demand being quite of a limited The new crop of Brights is inferior, and shorter than last year, and the low-priced tobacco is described as poor, thin, and

mixed, the chief purchasers being the American trusts. We strongly advise our shippers not to touch these grades, as with our 3s. duty they are dear at a gift. Ample supplies on this market of Western and Virginia keep values lower than those ruling in the States.

NEW TOBACCO TAX IN JAPAN.—A further addition has been made to the tobacco tax in Japan. Previous to the 15th of last month—on which date the new order came into force—the various qualities of home-grown tobacco were divided into five grades, bearing a tax from 24 per cent. to 28 per cent. of the retail price. Under the new arrangements the number of grades will be increased to seven, and the tax extended to 25 per cent. and 34 per cent. As regards imported leaf, the following are the new charges per Kwan and upwards, the value in each case being reckoned by the Customs authorities: y2.90, 25 per cent.; y2.30, 26 per cent.; y1.70, 27 per cent.; y1.10, 28 per cent.; 75 sen, 30 per cent.; 32 sen, 32 per cent.; under 32 sen, 34 per cent.

TOBACCO AND THE FILIPINOS.—With regard to tobacco, its use is universal, and the native child acquires the tobacco habit as soon as it is able to walk. In the northern provinces especially it is no uncommon sight

TEOFANI'S

CIGARETTES

GOLD MEDAL

PARIS EXHIBITION, 1900

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

Telegraphic Address: "Tsorani, London." Telephone No. 2783 Avenue.

T. VAFIADIS & CO.'S EGYPTIANS pront to the Retailer, and are not cut.

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

ST. ELMO. GRAND VALUE

Mr. CHAMBERLAIN

SAYS

In his Famous Speech at Birmingham, November 4th, 1903.

"Grapple them to you with hooks of steel. They are your friends."

test it at once.

ST. ELMO Threepenny (the Finest ever offered) would prove your friend in business. See that you

READ WHAT ACTUAL PURCHASING TOBACCONISTS SAY-

HALIFAX, October 5th, 1903.

I have much pleasure in writing to tell you I received the ST. ELMO Cigars and Shield quite safely. I am quite delighted with the Shield. I think it is one of the neatest and best advertisements I ever had. I might also add my customers are greatly pleased with it. Wishing you every success, I remain.

CIRENCESTER, October 4th, 1903. In reply to your favour of the 3rd, the ST. ELMO Shield came to hand quite safely. It is a very smart piece of work, and will certainly attract the attention of the public to the cigar it advertises.

BATH, September 25th, 1903.

The ST. ELMO Shield was delivered quite safely and I put it in the window at once, where it is a big attraction and grand advertisement, as it is so unique. I am very pleased with it. Thanking you for same, I remain.

SHEFFIELD,

September 26th, 1903.

Thanks very much for the ST. ELMO Shield. I think it is one of the best advertisements I have seen, and I have at once put it to the front.

October 1st, 1903.

COLE & Co., GLOUCESTER, beg to acknowledge receipt of ST. ELMO Shield in good condition, and also to say they are very pleased with the novelty and attractiveness of same.

THE ST. ELMO SHIELD

IS THE SMARTEST AND MOST ATTRACTIVE WINDOW SHOW THAT HAS BEEN PRODUCED.

GIVEN AWAY FREE TO HIGH-CLASS SHOPKEEPERS.

It is a great atraction, setting off a window to advantage. The actual cigar is shown, and practically sells itself, new customers being made and kept. We could not otherwise afford to give such an expensive article away, except that we are assured of your repeat orders. Is not that sufficient proof that we are certain we shall please you?

ST. ELMO IS KNOWN BY ITS QUALITY.

SHOWS A GOOD PROFIT AND INCREASES TRADE. YOU CAN TRY A SAMPLE 100 FOR 15s.

Sidney Pullinger Ltd., Birmingham.

TRADE NEWS AND NOTES-continued.

to see a child five or six years old puffing vigorously at big cigar. The women smoke fully as much as the men, a big cigar. The women smoke fully as much as the men, a big cigar. The women smoke fully as much as the men, a big cigar. The women cigars where the men use cigarettes, and commonly smoke cigars where the men use cigarettes. The part of the chapter of the capayan valley, a the great tobacco growing district of the Cagayan Valley, and the great tobacco growing district of the Cagayan Valley, and the wrist, are used. Such a cigar is rolled by the houses the wrist, are used. Such a cigar is rolled by the houses the wrist, are used. Such a cigar is rolled by the houses will suspended from a rafter of the house by a string, and smoked during the day by all the members of the analy, as desired. Fortunately the tobacco of the Philippes is very mild, but the rankness of the last few inches a such a giant cigar can well be imagined.

PROGRESS IN FIJI. FINE GRADE TOBACCO POSIBLE.—Governor Sir H. M. Jackson reports as follows from Suva concerning Fiji for the year 1902:—The blue book and the report show a satisfactory condition of affairs, the revenue for 1902 having exceeded that for the previous year (18.65). The expenditure was £8,368 in excess of that

or 1901, but the revenue exceeded the expenditure by 1:0.171. The report omits any mention of tobacco among the staple products, though it may chim an established position, a fair portion of the native taxes being paid in it. It does not yet form an export, though it is expected to do so very shortly, as the largest firm of tobacco and cigar manufacturers in New Zealand have recently opened a branch establishment in Suva. After many years of experiment the principal growers in Viti Levu have succeeded in producing the fine Sumatra leaf, used for the outer wrapping of ogars, and this may become a valuable export. At present the locally-grown tobacco is made up into cigars, cigarettes, and smoking tobacco for local consumption, which is considerable.

MEXICAN TOBACCO.— A recent issue of the Economista Mexicana contains an article regarding the future of Mexico's lobacco industry, from which the following extracts have been made:—The exportation of

tobacco is increasing rapidly, and is keeping pace with the increasing production. Six months after planting the crop has been gathered and sold and the returns received. Such a quick return has induced landowners to plant tobacco in preference to everything else, especially in the State of Vera Cruz, where access to the American and European markets so easy. A very large part of the last crop was shipped to England, France, Spain, and Belgium from the Vera Cruz and Tabasco plantations. Of all the many products of Mexico, it may safely be said that tobacco presents the most brilliant future; hitherto its cultivation has given the very best results. Mexico has good virgin soil, specially adapted for growing tobacco in the States of Vera Cruz, Oaxaca, Chiapas, Tabasco, and Tamaulipas, not to mention the States on the west coast. In Vera Cruz its cultivation has already been very considerably developed, but in the southern part of this State, and where the two States of Oaxaca and Vera Cruz adjoin, suited for tobacco, the greater part of which is still untilled. The temperature is agreeable; rivers intersect these lands; all that is wanting are enterprise and capital.

Law.

MARRIAGE AND DEBTS.—At the City of London Court last month, Mrs. Chandler, of Gauden Road, Clapham, was sued for £3 12s. by Mr. Philip Spencer for cigars supplied. She said they were supplied to her shop before her marriage. She did not think she was liable now. The Judge said that marriage did not get rid of a woman's debts. At one time, when a man married a woman, he took over all her debts, but that was not so now. There must be judgment for the plaintiff for the sum claimed.

A TOBACCONIST'S PETITION.—On October 23rd, before Mr. Justice Barnes, was the case of "Price v. Price and Hunt." It was the petition of Mr. Charles Price, a tobacconist and theatrical manager, of High Street, Ramsgate, for a divorce by reason of the adultery of his wife with the co-respondent, William Hunt. The suit was

undefended.-Mr. Whippell, who appeared for the petitioner, said the parties, who were British subjects, were married in September, 1893, in Chicago. After the marriage they cohabited at various places, and finally at 48, High Street, Kamsgate. The petitioner, in addition to carrying on his business of tobacconist, was a theatrical manager, and toured in the provinces. On December 29th last, the petitioner left home to go on a tour, and during his absence a number of letters were received by the respondent from the co-respondent, and eventually that gentleman arrived and stayed with the respondent for a fortnight during her husband's absence. He occupied a room only separated from the respondent's by a curtain or slight partition, and his breakfast was taken to him in bed by Mrs. Price.—Evidence of the visit of the co-respondent to the respondent having been given, His Lordship granted the petitioner a decree nisi, and condemned co-respondent in costs.



MISSING TOBACCO AND CIGARS. ACTION AGAINST THE N.E.R.—At Newcastle County Court, last month, an action was brought by Charles H. Huss and Company, ship stores merchants, South Shields and Newcastle, against the North Eastern Railway Company, to recover £2 7s. Id., the value of and duty on goods alleged to have been abstracted from a consignment of bonded stores sent by the plaintiffs, through the defendants, to a vessel at Middlesbrough.—Mr. Hall was for the plaintiffs, and Mr. Boothroyd appeared for the railway company.—Mr. Hall explained that the plaintiffs were the consignors of certain bonded stores from their bond in Newcastle to the steamer Lionel, which in January last was lying at Middlesbrough, The goods were sent by rail, and the railway company had extra carriage and cartage, to cover their delivery on board the ship. It appeared there was some delay in delivery, and on the goods being examined by the Customs officer on board the ship, it was found that a quantity of tobacco and cigars were missing. The Customs authorities then came down upon the consignors for the duty on the missing goods, and now the plaintiffs in turn claimed that duty and



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TRADE NEWS AND NOTES - continued.

the value of the goods which their customer did not receive.—Evidence was given on this point by Mr. Thompson, plaintiff's manager, who explained how the goods were consigned.—Walter Walker, 14 years of age, an office boy with Messrs. Matthieson & Co., of Middlesbrough, shipprokers, was called to prove that in January last a railway mant called at his masters' office and asked him to simple. great called at his masters' office and asked him to sign The master being out, he signed the document, but did not know what it contained. It transpired that the document certified that the goods had been delivered on board the Lieuel safe and in good condition. It was stated that the goods were addressed to the captain of the resel care of Matthieson & Co., the brokers.—Mr. Boothnoved in answer to His Honour, said he wished in no way take advantage of the boy's signature. His case was that the goods were delivered in safe condition, and intact, on board and that 24 hours later the Customs officer came on board and found that certain tobacco and cigars had been abstracted.—His Honour suggested that it was quite possible that these packages might have been tampered with by someone on board the ship, and that evidence might be got from the vessel on that point. -Mr. Hall said to get the captain for some time.—His Honour asked whether the railway company or the plaintiffs were liable for the safekeeping of the goods until the arrival of the customs officer. Mr. Hall submitted that when the goods were delivered they ought to have been given into the charge at some responsible person.—His Honour said there was no evidence that they were not given into the charge of some responsible person. Mr. Boothroyd said he was quite willing to have the master's evidence taken on commission if necessary. He was prepared, however, to prove that the goods were delivered on board in safe and good condition, as per the document signed.—Mr. Hall having said that he could take the case no further, judgment was given for the defendants, and His Honour advised the office boy in future to be very careful as to how he put his signature to any document.

THE LAW OF SAMPLES.—On October 30th Sheriff Sym heard proof in an action at the instance of Messrs. Brandt and Kuttner. cigar importers, London, against Mr. John J. Corstorphine, The Stanley Stores, Stanley, for balance of the price of a quantity of cigars sent to the defender as samples, and consisting of seven boxes containing over three hundred cigars, the wholesale price of the lot being £2 13s. 2d. The defender stated in the evidence that he believed said cigars to be free samples, and had sent them out free to possible customers under that belief. He admitted that he had paid 10s. 9d. for one of the boxes, the invoice for which he stated accompanied the whole lot. The receipt produced specified t only to be for one of the boxes of cigars, and he considered that he was to get the other cigars free as no invoice for them came with the consignment. It appeared from a letter sent from the pursuers to the defender that they had sent the invoice of one of the boxes because they were sold out of that particular brand, with an inquiry as to whether they should charge him for the others, or if they would get an order for them. Mr. Paterson and Mr. Macfarlane, both tobacconists in Perth, stated that the invariable custom of the trade was that sample boxes of clears must either be paid for or returned. They had never known in their experience of boxes of clears in the quantity in the present case being sent to retail customers free. It certainly was not the custom of the trade, the custom being to treat sample boxes as goods on approval. It was contended for the pursuers that this was a case where the custom of trade governed the transaction, and that it was evident from the letters in the case that the pursuers meant those cigars to be paid for in accordance with said custom, whatever the defender may have thought. The Sale of Goods Act with regard to goods on approval

was quoted in support of this contention. Sheriff Sym, without calling upon the defender's agent, stated he thought the goods had been sent for the purpose of pushing business, and that they must be treated as free samples. He accordingly absolved the defender from the conclusions of the action. Agents:—For the pursuers, Messrs. Mitchell and Logan, solicitors, Perth; for the defender, Mr. Hugh Campbell, solicitor, Perth.

THE OLD AND THE NEW COMPANY.—At the City of London Court last month, Mr. Bernardo Carnucho, trading as Carnucho & Co., cigar merchants, 52, Leadenhall Street, claimed £15 from Messrs. Brutton & Birney, Great Tower Street. Mr. Griffiths-Jones, the plaintiff's solicitor, said that in February Mr. Bray, the defendants' representative, called at the plaintiff's office, and ordered 1,000 "Invincible" cigars. The account came to £15, and the terms were one month's credit. Just before the credit came to an end Mr. Bray handed the plaintiff a cheque for £15, and gave a further order for 1,000 "Romolos," the cost being £33 5s. The defendants were to have one month's credit. On April 21st the defendants were given a further month's credit. The defendants afterwards paid £33, less the £15 now claimed. It was now said by the defendants that the second transaction was distinct from the first, and that the first lot of goods was ordered by Brutton & Birney, Ltd., whereas the second order was given by Brutton & Birney (1903), Ltd. The plaintiff said that was not the case, as he had been under the impression that the defendant company and what was now said to be another company, had only been one concern all along. Mr. T. H. Aldous, who appeared for the defendants, said there were in truth two companies. Brutton and Birney, Ltd., owed £15, and had gone into liquidation. The plaintiff must lose that. The plaintiff refused to take the order from Brutton & Birney (1903), Ltd., for £33, unless £15 was paid on account. The plaintiff had no authority to allocate that £15 (which was really paid on account of the second order) in payment of the previous lot. Mr. Aldous said it would have been ultra vires on the part of the new company to pay the debts of the old company. The Judge, however, came to the conclusion that the money was paid to clear off the old company's debt, and therefore he gave judgment for the plaintiff for the amount claimed, with costs.

SELLING A BUSINESS.—At the Birmingham County Court, last month, William Watts, of Church Lane, Aston, tobacconist, brought an action against Hubert R. Twist, auctioneer, 38, Cannon Street, Birmingham, for damages for misrepresentation. Mr. Dorsett (instructed by Messrs. P. Baker & Co.) appeared for the plaintiff, and Mr. Vachell (instructed by Mr. Robinson) for defendant.—The claim was for f_{25} damages for alleged misrepresentation and breach of warranty by defendant on the sale of a tobacco and sweet business at 102, Church Lane, Aston.—Counsel stated that in July last the defendant represented and warranted that the takings were f6 per week, and that the stock was good and marketable, whereas the takings were not more than fr per week, and the stock was chiefly dummy stock.—Plaintiff said that defendant assured him that from his own knowledge the business was a sound one. -The wife of plaintiff created some amusement in the witness box. She stated that the business belonged to a Miss Thomas, and that defendant told her that as she was "mad to get married" she had not developed the business to the extent that it might have been developed.—Mr. Dorsett: She was suffering from an incurable disease?

—Mr. Vachell: Not an incurable, I hope.—Witness: She could not have been mad for marriage, as she is single still.—The Judge: Oh, she has recovered her senses, has she?—Mr. Dorsett: Did you find 262 boxes and packages, all dummies, in the shop?—Witness: Yes.—In reply to the Judge, the witness stated that she placed implicit confidence in Mr. Twist, and when she inspected the premises



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TRADE NEWS AND NOTES-continued.

with Miss Thomas the conversation related solely to the prospective marriage.—The Judge: Didn't you talk about the trousseau?—Witness: No. It didn't matter to me whether she was going to get married or worried.—A postman, who had lived in the private part of the premises, stated that a customer was a rarity; sometimes the daily takings would not exceed rd.—A neighbour stated that there had been eight tenants during the past few years.—Defendant stated that he merely acted as agent to Miss Thomas, and never made any representation as to the stock or takings. He told clients to obtain their information from Miss Thomas. He denied having represented that the shop was worth £60, and that it was well stocked. He simply presented the particulars supplied by Miss Thomas and which were vouched for by her own signature.—Mr. Vachell urged that defendant simply took his instructions from his principal. The principal furnished information of the business, and if those instructions were false then the principal was liable.—The Judge pointed out, however, that according to the plaintiff the defendant said he himself knew the business, and pledged his own personal knowledge.—Mr. Vachell submitted that there was no moral delinquency on the part of defendant.—The Judge said there was no doubt that the plaintiff had been defrauded, but the question was, had he got hold of the right defendant. He did not think there had been any misrepresentation by defendant, and judgment would be given for him. At the same time he sympathised with the plaintiff, who appeared to have got into the unscrupulous hands of someone.

New Companies.

E. & W. PIM, Ltd. Registered October 3rd, with a capital of \$\int_20,000\$ in \$\int_1\$ shares, the first issue being 14,000 ordinary shares, for the purpose of acquiring, taking over as a going concern, and carrying on the business of grocers, tea, wine, spirit, flour, and tobacco merchants, now carried on at High Street, Shaftesbury Square, and Antrim Road, Belfast, and at Bangor, County Down, under the style and firm of E. & W. Pim. The first directors are Messrs. E. W. Pim, Elmwood Terrace, Belfast; John Rice, Galwally Park, Belfast; and Robert Smith, Cranmore Avenue, Belfast. Registered office: 27 and 29, High Street, Belfast.

he	signatories to the articles are:—		Snares.		
	E. W. Pim, merchant, Belfast			I	
	J. Rice, manager, Belfast			I	
	R. Smith, cashier, Belfast			I	
	W. J. Brown, manager, Belfast			1	
	T. H. Chase, traveller, Belfast			I	
	S. Dunlop, book-keeper, Belfast			1	
	A. Walker, grocer's assistant, Belfast	1.		1	
	C. H. Graham, manager, Belfast	***		1	
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Police.

GOVERNMENT TOBACCO.—John George Squirrell (45), of 12, Lower Maryon Road, Charlton, tinsmith, was charged on Wednesday with having in his possession 8¾ ozs. of tobacco, value 6d., the property of the War Department, at Woolwich Dockyard.—A dockyard constable said prisoner was leaving the factory gate, and when searched, the tobacco was found concealed in his waistband.—Mr. Greenep, for prisoner, said the man had a good character, and had served for a considerable time in the

Royal Engineers. He found the tobacco, which was part of a consignment from South Africa, in an old tent, and put it in his pocket.—Mr. Kettle fined prisoner ros. for unlawful possession.

HIDDEN "PERQUISITES."—Barnet Weeksler (34), cigarette maker, was charged at the Worship Street Police Court, last month, with stealing three cigarettes and an ounce and a half of tobacco, value 9d., the goods of his employers, Godfrey Phillips & Co., manufacturers, of Commercial Street.—An ex-inspector of the Metropolitan Police, named Gobey, said he was foreman to the prosecutors, and had reason to suspect the prisoner. When leaving off work on Wednesday night he had the prisoner stopped and searched. The goods mentioned in the charge were found upon him, secreted in the fork of his trousers. The prisoner said the tobacco was the savings after making a quantity of cigarettes, and he took it because, though the firm allowed him 2 oz. of tobacco for his own use, he found he had not enough.—Mr. Mead thought that if the prisoner considered the "savings" his perquisite, it was a strange place he had put it to carry it away.—The witness said that the tobacco was weighed out, and so many cigarettes required from a given quantity; no "perquisites" were allowed from "savings." About \(\frac{1}{4}\) lb. of tobacco, believed to be the property of the firm, was found at the prisoner's lodgings.—Mr. Mead sentenced the prisoner to 21 days hard labour.

AN EXPENSIVE JOKE .- A case of some importance was heard at the Lewes Petty Sessions on October 27th, when George Chapman was summoned for attempting to when George Chapman was summoned for attempting to introduce tobacco in Lewes Prison. The magistrates present were Mr. C. R. Kemp (in the chair), Mr. Steyning Beard, Captain Shiffner, Mr. Aubrey Hillman, Mr. A. J. Jack, Mr. H. Scarlett, and Mr. W. Norman. Defendant emphatically pleaded not guilty.—Clarence William Thornton, chief warder of His Majesty's Civil Prison, said that on the afternoon of Tucsday, September 1st, he had a party of two prisoners in charge of an officer working on the lawn in front of the gate. He was going to visit them when he saw the "Vigilant" coach approaching. It was coming from Brighton, and going to Eastbourne. When opposite the men, the defendant extended his arm and threw what witness afterwards found to be a packet of tobacco. There was a very high wind at the time, and the packet reached the coping of the boundary wall, and then fell on the ground. Witness went for the packet, and one of the prisoners picked it up at his orders. In answer to Superintendent Stevens, the witness said it was a very serious matter for a prisoner to be in charge of tobacco, and also a serious matter for the officer who was in charge of the prisoner if tobacco were found on him. Albert Stevens, the warder on duty, gave corroborative evidence.-P.S. Vine said that the defendant had told him he did not think that he was doing any harm.-Defendant's explanation was that he threw some tobacco to some people who were tramping, and a gentleman on the coach told him to sky some to the poor prisoners, and he did sky some against the wall. It was done for a joke more than anything else.—The magistrates retired to consider their verdict, and on their return, the Chairman said they wished it to be known that the offence was a very serious one, but taking all the facts into consideration they would only impose a penalty of 12s. and 8s. costs.

THE TRUCK ACT.—At Glasgow Sheriff Court on October 27th, Sheriff Davidson presiding, Henry Brown, an elderly man, was charged with having on 22nd August, while acting as timekeeper in a factory occupied by the Clyde Rubber Works, Clyde Street, Port Dundas, failed to pay to artificers the entire amount of their wages in the current coin of the realm, by deducting one shilling and a penny from each man for tobacco supplied by him. He

"PALM BRAND" SPECIAL STRAIGHT CUT CIGARETTES.



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BEST HAND WORK. HIGHEST GRADE... ABSOLUTELY PURE.

Sole Manufacturers:

R. LOCKYER & CO.,

12 & 14, Bath Street, City Road, LONDON, E.C.

TRADE NEWS AND NOTES-continued.

pleaded guilty. An agent stated in behalf of accused that accused's wife had opened a little shop a little distance from the works, and a number of the workmen began to take their supplies of tobacco from him, and, in total ignorance of the fact that he was committing an offence against the law of the land, he deducted small sums from the men's wages as payment for the tobacco.—Mr. Robinson, Inspector of Factories, remarked that accused had been dismissed from the works, and in view of that he asked his Lordship to impose a modified penalty.—The Sheriff imposed a fine of £1, including expenses.

Public Companies.

KAPP & PETERSON, LTD. ANNUAL GENERAL MEETING OF SHAREHOLDERS.—On October 29th the annual general meeting of the shareholders of Messrs. Kapp & Peterson, Ltd., was held in the Board-room of the Company's factory, Cuffe Lane, Dublin. Mr. Michael K. Roche, chairman of the company, presided, and there was a small attendance of shareholders. The Secretary (Mr. A. H. Kapp) read the notice convening the meeting and the annual report, from which it appeared that the net profits for the year amounted to £5,251 6s. 5d., which, with the balance of last account, £1,363 5s. rod., makes a total of £6,614 12s. 3d. The business of the company, the report continued, showed a considerable increase over any previous year, the new lip patent being much appreciated by the general public. For some time past Mr. Peterson had been experimenting with another new mouthpiece: the patent had been applied for, and the directors considered the new improvement will prove to be of considerable vulue, and will be highly appreciated by the smoking public.—The Chairman, in moving the adoption of the report and accounts, said he thought he could fairly claim for the directors that they had not been idle. In running over the items of the balance sheet, the capital, it will be noticed, remains unchanged; the trade creditors showed an increase, which, of course, must occur when the business done by the company showed, year after year, such great expansion. The net profit had increased from (4.945 19s. 5d. to £5,251 6s. 5d.), an increase of £305 7s.; and this profit might have been still further increased had not the directors continued their policy of taking the stock at an abnormally low figure. On the opposite side of the accounts, patents and good-will stood at the very moderate sum of £6.823 7s. 4d., and the directors proposed to still further reduce this item by £223 7s. 4d. Trade utensils (£2.698 15s. 1od.) they proposed to reduce by £898 15s. 1od., as from their perishable nature they more rapidly require renewing. In reference to the premises, they proposed to write off a further £500. The stock-intrade showed a large increase. This was altogether in pipes, case goods, goods in process of manufacture, and aw material, which were larger than last year, and this item must continue to grow as the trade kept increasing. Book debts were larger than last year, owing to the same cause. They had also dealt liberally with the items of doubtful debts and discount fund. Although the realised profits would admit of a substantial increase in the dividend, the Board considered it more prudent not to make a larger distribution at present. Since their last meeting they had completed the fitting-up of their present factory. The Board anticipated, in view of the rapidly-increasing business, that the present factory, large as it was, would soon prove too small for their requirements. In fact, they already found they were short of room for further extension and improvements in their manufacture. Within the past week they had decided to acquire the large premises of No. 113, Stephen's Green West, which adjoins

the present factory, which had been secured on reasonable terms, and these premises would be used solely for the purpose of coping with the daily increasing demand for Peterson's patent pipes, cigar and cigarette tubes. The foreign demand for their pipes had increased in a most satisfactory manner. South Africa last year showed a fall off in trade, but this year, he was pleased to say, they found trade had improved there. They had made working arrangements for the purpose of developing their business in the United States, as they found the demand for their manufacture increasing there; this was a striking fact of the value of their pipes, when it was remembered that the duty on their goods going into the United States stood at the immense figure of 65 per cent. The London business had been one which from time to time caused the Board worry and trouble. On the 1st of last February a Mr. Fehre, became their representative in London, and, on his suggestion, they moved their showrooms and office from Liverpool Street district to within a few moment's walk of Oxford Circus. The directors were pleased to inform the shareholders that our London business was now in a most satisfactory condition, and, since Mr. Fehrer's appointment, they have opened about one hundred and eighty new accounts in London. The position of the London showrooms had been found most convenient for the greater number of our customers, who were mostly located in the West End. They had at present about ninety hands in their employment, the largest proportion of whom were natives of Dublin. All of them had been trained by the firm for their special requirements. The report referred to the fact that Mr. Peterson had applied for a patent for improving the mouthpiece. The patents for this last improvement had been applied for in all pipesmoking countries throughout the world. The new patent had a distinct feature in itself from the former ones, and they had the utmost confidence in it. This occasion was the sixth annual meeting. He had the pleasure of addressing the shareholders on every former occasion, and always forecasted a bright prospect for this company, and he now told them with greater confidence than he ever did before that the prospects were of a most promising character. He moved the adoption of the report and the payment of a dividend of six per cent, on the Ordinary and Preference shares. — Mr. Meagher seconded the motion. dividend of six per cent, and the carrying forward of so large a balance as £1,926 was most satisfactory. He thought the directors were rather moderate in writing off so small a sum for depreciation. He thought also the shareholders should get the dividends free of income tax, especially as they were now in such a prosperous condition. (Laughter, and hear, hear.) He was happy to hear that Mr. Peterson, whose brain was always actively working for the good of the company, was still inventing further patents for their benefit. Mr. Peterson deserved the highest congratulation on having invented, he might say, this great industry in the city of Dublin. (Hear, hear.) There were other trades that might well follow Mr. Peterson's example, and manufacture what they wanted for their business in Dublin, and thereby give employment to the citizens. It was a very happy circumstance that Mr. Peterson had come to Dublin and started business there. He had, in fact, become more Irish than the Irish themselves, and had established an industry that would cause his name to be preserved in Ireland long after most of them had past away. (Applause.) The resolution was passed unanimously.—On the motion of Mr. John M. Gallagher, seconded by Mr. J. M. Thomas, Mr. Michael K. Roche, who retired by rotation, was re-elected a director of the company. On the motion of Mr. Byrne, seconded by Mr. Gallagher, Messrs. M. Crowley & Co. were re-elected auditors to the company, with a remuneration increased by £20. Mr. J. M. Gallagher having been called to the second chair, a vote of thanks was passed to Mr. M. K. Roche for presiding, and the proceedings terminated,

From the "London Gazette."

Receiving Orders.

TREGANOWAN, WILLIAM, tobacconist, Victoria Place and Slade Tregonissey, St. Austell. Date of order, October 10th, 1003.

HOCHFELD, D., cigar dealer, 74, Blenheim Crescent, Notting Hill, W., and or, Leadenhall Street, E.C. Date

of order, October 20th, 1903.

THOMAS, JACOB HENRY, cigar dealer, The Old Shop, late Travellers' Rest Inn. Maesycwmmer, Mon. Date of order, October 19th, 1903.

ROBERTSON, JAMES, tobacconist, 39, Crofton Street, South Shields, late 1, Cartington Place, Whitley Road, Whitley Bay, Northumberland. Date of order, October 21st, 1903.

First Meetings and Public Examinations.

TREGANOWAN, WILLIAM, tobacconist, Victoria Place and Slade Tregonissey, St. Austell. Public examination, November 14th, 1903.

HOCHFELD, D., cigar dealer, 74. Blenheim Crescent, Notting Hill, W., and 91, Leadenhall Street, E.C. First meeting at Bankruptcy Buildings, Carey Street, W.C., November 4th, at 2.30. Public examination, Bankruptcy Buildings, Carey Street, W.C., December 3rd, at 11.30.

ROBERTSON, JAMES, tobacconist, 39, Crofton Street, South Shields, late 1, Cartington Place, Whitley Road, Whitley Bay, Northumberland. First meeting at the Official Receiver's, 30, Mosley Street, Newcastle-on-Tyne, November 4th, at 11.30. Public examination, Court-house, Westgate Road, Newcastle-on-Tyne, November 12th, at 11.

Adjudications.

HOCHFELD, DAVID, 74, Blenheim Crescent, Notting Hill, London, cigar dealer. Date of order, November 3rd, 1903.

TREGANOWAN, WILLIAM, tobacconist, Victoria Place and Slade Tregonissey, St. Austell. Date of order, October 10th, 1903.

THOMAS, JACOB HENRY, cigar dealer, The Old Shop, late Travellers' Rest Inn, Maesycwmmer, Mon. Date of order, October 19th, 1903.

ROBERTSON, JAMES, tobacconist, 39, Crofton Street, South Shields, late 1, Cartington Place, Whitley Road, Whitley Bay, Northumberland. Date of order, October 22nd, 1903.

Notices of Intended Dividends.

SAMUELSON, BERTHA (trading as H. Samuelson and Co.), cigar importer and tobacconist, 41, Nevill Street, Southport, Lancashire. Last day for proofs, November 14th, 1903. Trustee, T. H. Crane, 211, Lord Street, Southport.

Notices of Dividends.

FIELD, HENRY ROBERT, tobacconist, 76, Henderson Road, East Ham, E., late 2 and 2b, Woodgrange Road, Forest Gate, E. First and final, of 2s. 11d., at Bankruptcy Buildings, Carey Street, W.C.

HARDY, ERNEST WILLIAM, tobacconist, 58, Goose Gate, Nottingham. First and final, of 4d., at the Official Receiver's, 4, Castle Place, Park Street, Nottingham.

JARVIS, JOHN HERBERT, tobacconist, 45. Carr Street, Ipswich. First and final, of 3s. 2d., at 36, Princess

LEE, REUBEN, tobacconist, 79, Bath Street, Ilkeston, First and final, of 10s., at the Official Receiver's, 47, Full Street, Derby.

HUTCHINSON, WILLIAM JAMES, tobacconist, 23, East Hill, and 3, Overy Street, Dartford. First and final, of 2s. 8½d., at the Official Receiver's, 9, King Street, Maidstone.

MARTIN, CHARLES WILLIAM, tobacconist, 104, Marmion Road, Southsea. First and final, of 2\frac{1}{4}d., at the Official Receiver's, Cambridge Junction, High Street, Portsmouth.

KNIGHT, ALFRED, tobacconist and cycle agent, Hagley Road, Halesowen, Worcestershire. Second and final of 5\frac{1}{2}\text{d.}, payable November 23rd, 1903, at office of Official Receiver, 199, Wolverhampton Street, Dudley.

Free on Application. November 23rd,

CHRISTMAS PRICE LIST
Free on Application.

Adolph Elkin & Co.,

Wholesale Tobacconists,
140 and 140a, Houndsditch,
LONDON, E.C.

SPECIALITIES. . .

- "La Nikle," 1d. Rothschild Cigar.
- " Zealandia," 2d.
- "British Pluck," Dark Flaked Virginia.
- "Sportsman,"
- "Glossy," Gold Flake Honey Dew.
- "My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

Notices of Release of Trustees.

COUSINS, WILLIAM HY., tobacconist, 50, Dinam Street, Nantymoel, late The Square, Nantymoel. Trustee, G. David, Official Receiver, 117, St. Mary Street, Cardiff. August 28th, 1903.

EVANS, GEORGE, tobacconist, 2, Vernon Buildings, Hingeston Street, Birmingham, and 139, Hingeston Street, Birmingham. Trustee, L. J. Sharp, Official Receiver, 174, Corporation Street, Birmingham. August 28th, 1903.

HARVEY, TALBOT, tobacconist, T13, St. Peter's Street, Bedford. Trustee, A. Ewen, Official Receiver, Bridge Street, Northampton. September 18th, 1903.

NORTON, A'LBERT, and BENJAMIN NORTON (trading as Norton Brothers), tobacconists, 20, Alexandra Road, Leeds,

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othe

Trustee, J. Bowling, Official Receiver, 22, Park Row, Leeds. September 18th, 1903.

PACE, JOHN (trading as S. Pace), tobacconist, 52, Surrey Street, Brighton. Trustee, E. W. J. Savill, Official Receiver, 4, Pavilion Buildings, Brighton. September 18th, 1903.

READSHAW, JOHN WILLIAM, tobacconist, 165, Chorley New Road, Horwich, Lancs. Trustee, T. H. Winder, Official Receiver, 19, Exchange Street, Bolton. September 25th, 1903.

TADMAN, HERBERT ERNEST, wholesale and retail tobacconist, 32, Melrose Street, late 60, Waterloo Street, Kingston-upon-Hull. Trustee, A. S. Maples, Official Receiver, Trinity House Lane, Hull. August 28th, 1903.

HOOLEY, CHARLES, and HOOLEY, ARTHUR (trading as Hooley Brothers), tobacconists, 37, Deansgate, Manchester. Trustee, Christopher Jenkins, Official Receiver, Byrom Street, Manchester. Date of release, September 28th, 1903.



THE HIGH-CLASS

"ARDATH"
SMOKING MIXTURE.



VIRGINIA GRADE

CICARETTES.

Quo Vadis

TURKISH GRADE

CICARETTES.

WEIGHT LINES

MARHABA

WINFRED

(Egyptia

rustees.

Street Square David t. Mary

h, 1903tobac-

Street. Ewen. Street.

trading

Leeds

Bolton

(Virginia).

STATE EXPRESS

Nos. 111 and 222.

Full Illustrated Price List, Dummies, Showcards, and other Advertising Matter, Post Free on Application to

ARDATH TOBACCO CO.,
WORSHIP STREET, LONDON, E.C.

Highest

Class

Mixture

(Medium Strength).



"EXMOOR HUNT."



EDWARDS, RINGER,

and BIGG,

Branch of the Imperial Tobacco Company (of Great Britain and Ireland), Limited,

BRISTOL.

SCHULTZ, SIMON, tobacconist, 317, Hessle Road, Kingston-upon-Hull. Trustee, A. S. Maples, Official Receiver, Trinity House Lane, Hull. September 18th, 1903.

WALLACE, WILLIAM, tobacconist, 146, Manchester Road, and 25, Bridge Street, Bolton, Lancs. Trustee, T. H. Winder, Official Receiver, 19, Exchange Street, Bolton. September 25th, 1903.

Appointment of Trustee.

BLACKHAM, HAROLD, tobacconist, 296, Pleck Road, and Ida Road, Walsall. Trustee, J. D. Kerr, 5. Waterloo Street, Birmingham. October 9th, 1903.

Dissolution of Partnership.

BENEDICTUS. H. & SONS, cigar merchants, 23, Commercial Road, E., as regards Margaret Benedictus.

Application for Debtor's Discharge.

MAGNUS, JACOB, and CORRI, DAVID (trading as David Corri & Co.), cigar manufacturers, 5, Colonial Avenue, Minories, London. Date of hearing, November 18th, 1903, at II a.m., at Bankruptcy Buildings, Carey Street.

.....

In the Matter of—

DAVID HOCHFELD, CIGAR AGENT.—The !first meeting of creditors under this failure was held before Mr. G. W. Chapman, Official Receiver, on November 3rd, the debtor being described as of 91, Leadenhall Street. The petitioning creditor was Mr. L. W. Biddome, cigar merchant, also of Leadenhall Street, who claimed £401. It appeared from the debtor's statements that he came to this country from Germany in 1864 without capital. In 1880 he filed a petition for the liquidation of his affairs. He obtained his discharge, and a few years later started business as a cigar dealer at 11, Newgate Street. He had no free capital at the time, and obtained stock on credit. Three years later he removed to an address in Aldermanbury, where he continued to carry on business until 1897. In February of that year some of his creditors began to press him, and his credit was stopped. He was compelled to cease trading, and obtained an agency for a firm of cigar merchants carrying on business in Leadenhall Street. The debtor attributed his failure to the expenses of his cigar dealer's business having exceeded the profits owing to want of capital, to keen competition, and to bad debts. He filed a statement of affairs showing ranking liabilities £1.294 4s. 4d., and assets nil. The debtor submitted no proposal, and, in the absence of any resolution, the matter remained in the hands of the Official Receiver. who intimated that an application for adjudication was pending. The public examination is appointed for December 3rd.

A Boom in High-class Cigarettes.

INTERVIEW WITH MR. MILLHOFF.

"But the general complaint of the trade at present is, that a sale for cheap lines is encroaching upon the market of superior productions," said our representative to Mr. Millhoff, of J. Millhoff & Co., Ltd., in Commercial Street, the other day. In reply he was assured that if the statement were true, the firm were not conscious of it. In spite of the recognised decrease in demand for a better article, and the general slackness experienced by manufacturers, Messrs. Millhoff are fully justified in boasting upon the wonderful hold their famous De Reszke cigarettes have secured upon the palates of discriminating smokers.

Even during the interview Mr. Millhoff had the opportunity of showing a couple of orders that had just been received from the House of Commons and the refreshment rooms at the "Admiralty," while there can certainly be no doubt that these excellent cigarettes, which were originally made to suit the delicate throat of the well-known singer, Jean de Reszke, have now won their way into the finest clubs and regiments in the United Kingdom.

The sale of them is profitable and certain, as no cutting of prices is allowed. Mr. Millhoff said that his firm, in securing agencies in Great Britain and Ireland, had only selected the best shops. The following list shows how widely spread is the demand :-

shows how widely spread is the demand:—

Bewlay & Co., Ltd.; Allen & Wright; John Barker and Co., Ltd., Kensington; John Barnes & Co., Ltd., Finchley Road; Jones Bros., Holloway; James & Son, Holborn; Buchnell & Co., Brompton; Turner, Forest Gate; A. V. Smith, Charing Cross Road; Clouting & Son, Richmond; Grannaway, W. Brompton; Potter, Camden Town; Yerbury and Son, King William Street; Yerbury, Fenchurch Street; Jess Saxby, Kilburn; A. J. Abbey, Gray's Inn Road; De Meza, London Bridge; Holmes, W. Hampstead; Gregory & Co., Chiswick; Peacock, Clapton; G. W. Hall, Shepherd's Bush; J. S. Levy, Seven Kings and Ilford; Youngerwood, St. John's Wood; Cornish & Son, Streatham; Gilbert Reeves & Co., Finchley Road; Hurst, Shepherd's Bush; Russell Cigar Stores, Southampton Row; C. F. Smith, Bayswater; Arthur, Gray's Inn Road and W. Norwood; Kelly, Bexley Heath; Leber & Co., Ludgate Hill; Planters, Charing Cross Road; Cray's Inn Road and Williams (Rely, Bestley Heath), Leber & Co., Ludgate Hill; Planters, Charing Cross Road; Cooper, Battersea; Needham, Hammersmith; King, Wimbledon; Johnson, Harlesden; Vercoe, Kensington; Lilley, Mayfair; Biltor Ltd., Oxford Street and Queen Street; bledon; Johnson, Harlesden; vercoe, Kensington; Enley, Mayfair; Biltor Ltd., Oxford Street and Queen Street; George, Notting Hill Gate; Landau, Villiers Street; A. C. Edwards, Finchley; T. A. Piper, St. Paul's, E.C.; Edwards and Son, Southend and Westcliffe; Cooper's Stores, Liverpool; Walker & Son, Liverpool; Alfred Dray, Broadstairs; N. Hammermeister, Bath; Frederick & Son, Bath; N. E. Aherne, Queenstown; Davison & Co., Eastbourne; Blewett, Newton Abbot; C. Rolfe, Kirkby Londsdale; Bowden, Exeter; Radford, Paignton; Lewis & Co., Cardiff; Griffin, Exmouth; Steer, Teignmouth; Parsons & Son, Windsor; Birchall and Co., Blackpool; Tetley & Son, Leeds; G. Cribben, Hythe; Holderness, Aldershot; G. Allen, Fareham, Hants; Fox and Son, Dublin; G. W. Tucker, Pembroke Dock; G. Taylor and Co., Doyle; Colin Lunn, Oxford; A. Colin Lunn, Cambridge; M. Jordan, Belfast; Warren, Harrismith, S.A.; Grey, Stander-M. Jordan, Belfast; Warren, Harrismith, S.A.; Grey, Standerton, Transvaal; Hollander, Heidelberg, Transvaal; Kemp, Johannesburg, S.A.; Kleam, Johannesburg, S.A.; Turpin, Middleburg, Cape Colony.

Our representative questioned Mr. Millhoff as to his methods of advertising, and learned that, not content with spending large sums in carefully chosen journals with a fashionable clientéle, the firm frequently sent dainty samples, together with a booklet, to selected names. This was very costly, but often produced excellent results.

"My object," said Mr. Millhoff, "is to induce cigarette smokers to try the De Reszke brand; once they do so, I expect its own merits will do the rest." Our representative asked how far this was justified by the "repeat orders" received, and he was very soon satisfied on that point, and was amazed to see the large orders from comparatively small places.

Not only the sterner sex are good customers, the ladies too are by no means behindhand in appreciating the delicate aroma of De Reszkes, and Mr. Millhoff showed letters from aristocratic dames asking for a supply. The good things of life, and what is better than a choice cigarette, were never intended for one sex only perish the thought! Moreover, though ladies are rarely as large smokers as men, vet they are excellent customers, as they understand that they must expect to pay a fair price for an article of sound

Mr. Millhoff, in reply to further questions, said he found his cheaper lines, such as "Pick Me Up." holding their own despite the fiercely keen competition which had had to be met recently, while De Reszkes were more than fulfilling his expectations. He expects a very large Xmas trade, and as a really handsome profit is allowed to the trade retailers will find it to their advantage to push them,

HOW WE HELP RETAILERS!

Our advertisements in almost all the High-class Papers in England attract to those Retailers who make a show of MARSUMAS the very best Cigar Customers, and as these Customers cannot buy MARSUMAS from "Trust" or "Tied" Tobacconists, they are compelled to go to "Free" Retailers for this Cigar.

Advertisers come, and advertisers go, but we hope to go on for ever!

We have had many imitators, but they only have a meteoric existence,
as it is sheer waste of money to advertise a Cigar which is nothing out
of the ordinary. The wonderful quality of the MARSUMA is the main reason
of its success. Advertising is NOT the main cause; it is only a helping

MARSUMA advertisements appear at intervals in the following Papers (Papers with the largest Circulations):—

- " Daily Express."
- "Daily Mail."
- "Daily Telegraph."
- "Pall Mall Gazette."
- "Westminster Cazette."
- "London Evening News."
- "Standard."
- "Evening Standard."
- "Financial Times."
- "Manchester Evening News."
- "Manchester Chronicle."
- "Manchester Sunday Chronicle."
 - "Broad Arrow."

- "Manchester Umpire."
- "Liverpool Express."
- "Bradford Argus."
- "Yorkshire Post."
- "Nottingham Post."
- "Nottingham News."
- "Nottingham Football News."
- "Hull Morning News."
- "Hull Daily News."
- "Leicester Evening News."
- "Midland Express."
- " Midland Dispatch."

- "Staffordshire Sentinel."
- "North Mail."
- "Edinboro' Dispatch."
- "Sheffield Telegraph."
- "Civil Service Cazette."
- "Birmingham Sports Argus."
- "Yorkshire Sports."
- " Field."
- "Country Life."
- "Sketch."
- "County Gentleman."
- "Commercial Intelligence."

"Illustrated Sporting and Dramatic."

Our 12 page Booklet also inserted in "Strand," "National Review," "Contemporary Review."

Also million and more of our Booklet posted to Investors, Traders, and others all over the United Kingdom.

What must be thought of a Retailer who, after this large help to a business, still only sells in driblets unknown brands?

The MARSUMA is not a "Trust" Cigar.

The MARSUMA shows biggest Profit to Retailer!

The MARSUMA is not supplied to "Trust" shops!

In selling MARSUMAS you are not paying dividends to your competitors' shareholders!

The MARSUMA has 3 times larger sale than any other Cigar.

The MARSUMA is the Best Cigar in the World!

HAVANNA CICAR MANUFG. CO., HAVANNA,

NEAR CONCLETON. ENGLAND.

JOHN CHINAMAN'S PIPES.



HE tobacco pipe has no stauncher votary than John Chinaman. From Hainan to the Great Wall of the North, an immeasurable stream of pipe-smoke rises up into the heavens. At one end of the social scale the poor coolie whifts the cheap read tobacco, costing three

cents a pound, in a bamboo chibuk for which he paid one cent. At the other end the powerful Taotai draws incense from the hubble-bubble made of solid silver, inlaid with jade and rubies. How the pipe got into China is as mysterious as the introduction of tobacco into that mighty There is no reference to either in their books prior to the sixteenth century, and the first direct statement is in the latter part of the seventeenth century. Both tobacco and pipes have been great travellers. They started their career in either Mexico or the West Indies, and after the globe had been circumnavigated they moved both eastward and westward. The Spaniards carried both tobacco and pipes from Mexico to the Philippines. Both Spaniards and English carried tobacco and pipes to Europe, from which continent they were taken to Turkey. Persia, India, and China. It seems probable that the eastward and westward lines of travel met in the Celestial Empire. So far as can be discovered, the water pipe, whether narghile, hookah, hubble-bubble, or box pipe, was never known in America until the nineteenth century, and was certainly never employed by Carib, Indian, or Aztec. The pipe of the New World was a straight affair, corresponding to the chibuk of the Persian. The stem ranged from two to six feet in length, the longest being employed by the Mayas and Kiches. Both English and Spaniards shortened the pipe to the dimensions current in America to-day. Those carried by the Spaniards to the Philippines had stems less than two feet long. Pipes of this sort are still in vogue in Luzon to-day.

The straight Chinese pipes are similar in character to those employed in the Archipelago, and were doubtless

derived from that country.

In Persia the European pipe underwent a profound modification, due, doubtless, to the fact that the tobacco leaf, which was originally imported into that country, was so dry that the smoke burnt the tongue. The ingenious Persian, therefore, passed the smoke through water before taking it into his mouth. The first receptacle employed for this purpose was a cocoanut shell, whose name, narghile, became a new term for the pipe. In southern Persia a glass or metal box was used, the name of which, huqqa, has been changed in our language to hooka or hookah. In India a cocoanut shell or gourd was employed for the purpose, and still is at the present time. To this primitive form the English applied the onomatopæic term hubble-bubble, or hobble-bobble. When this pipe reached China, where the climatic conditions were similar to those of India and southern Persia, it found immediate favour, and became more popular than the short Spanish pipe, or the chibuk.

This brief chapter of history will explain the condition of affairs in China to-day. Two-fifths of all that are employed are what may be termed "dry pipes," while three-fifths are water pipes. The dry pipes are, in the main, unfashionable. They are used by the working classes, and are seldom seen in the hands of the well-to-do. Most of them are very cheap. The commonest kind is a bamboo stem, pulled or dug from the soil so as to preserve the globular root. With an auger or hot iron a hole is burned through the internal partitions, and on one side of the root an excavation is made which connects with

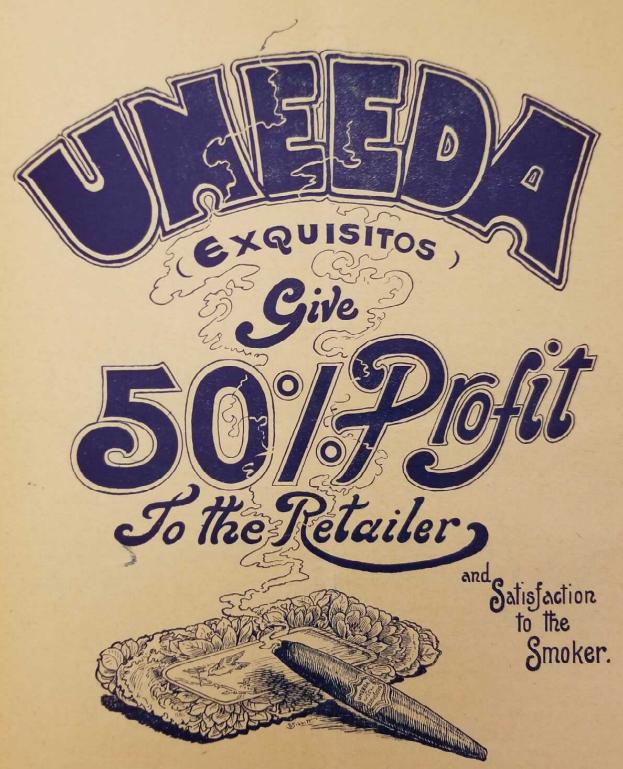
the hollow interior. The stem ranges from two to four feet in length. There is no separate mouthpiece, the cut edges of the bamboo being sandpapered until smooth. The cost varies with the district. In southern China and Formosa, where the bamboo is a weed, these pipes cost one cent apiece; but in the north, where the plant does not grow, it ranges from two to four cents. The next stage is similar to the first, the only difference being the addition of a mouthpiece. This, in general, is made of bone or horn; but for wealthy smokers, ivory, amber, and tortoise-shell are substituted. Costly mouthpieces of this type are very rare. The men who use them are persons who were very poor in the beginning of their careers, and who, after they had become prosperous, retained their love of the bamboo bowl and gave elegance to the plebeian pipe by supplying it with an aristocratic mouthpiece.

In the stage beyond this the pipe has a bamboo stem a metal bowl, and a separate mouthpiece. For the stem every variety of bamboo is called upon. Of these the commoner forms are the ringed bamboo of Fatshan, the square bamboo of Foochow, the star bamboo of Hainan, the knobbed or warty bamboo of Kweilin, and the curved bamboo of Formosa. Some of the fashionable pipe-makers employ other woods, including the Chinese cherry, the alder, and the leopard-wood. Some very pretty effects are obtained by carving the bamboo in low relief, by covering it in whole or part with shagreen or snakeskin, or by inlaying it with fine pieces of mother-of-pearl, jade, and ebony. On account of the variety, the materials, and the workmanship, the prices of these stems show a wide range. The cheapest are sold for a cent, while some of those which are inlaid are worth from one to twenty dollars. mouthpieces are like those already described. The bowls are very small, containing but one or two pinches of tobacco. They are made usually of fine pewter or of brass, but copper, bronze, and silver are occasionally employed. In some parts of southern China, bowls of grey, red, and brown earthenware are used; at Chaochaofoo and Canton, of white porcelain; and in Kwangsi, of sandstone and claystone and other minerals. Oddly enough, in western Kwangtung a red pipestone is employed, similar to that used by the American Indians in making their "pipes of peace.

Chinese water-pipes are of two classes, the one being a bamboo hubble-bubble and the other a box-pipe. The former consists of a stout bamboo from one to two inches in diameter and from two to three feet in length. internal partitions are cut out, all save the lowest one, so that the stem is practically a long, narrow, cylindrical vessel. A hole a quarter of an inch in diameter is drilled obliquely through one side of the stem, in which is fitted a thin bamboo from three to five inches in length. Of this from one to two inches project on the outside, the remainder running down into the water contained in the larger stem. The smaller bamboo is used as the bowl, and is charged with a single pinch of tobacco. The charge is so small that two or three whiffs consume it. The man who smokes it spends two minutes in charging and lighting to every half-minute in smoking. These pipes cost from

two to four cents in Canton.

The box-pipes are the aristocrats. They have been aptly termed "travelling tobacconists' shops." The box proper is divided into two large and two small compartments. The first large one is a receptacle for the weed. The second is for the water, through which the smoke is drawn. The first small one is for pipe cleaners, and the second for paper-lighters or matches. The bowl is



Samples and Particulars of the Manutacturers "CLARENCE WORKS" CITY ROAD, LONDON, E.C.

movable and easily lifted out of the water-box. The stem is immovable, and connects with the upper part of the water-box. The entire affair is made of metal, pewter being the favourite. The mouthpiece may be of metal or of any of the materials already described. In most instances the metal is plain or slightly chased. At times it is richly carved, but more frequently it is covered with shagreen, snakeskin, or mother-of-pearl. The stem is ornamented with silk cords and tassels. The bowl is as deficient in capacity as that of the hubble-bubble. It is about a quarter-inch in calibre and a half-inch deep. A charge is burnt out in five or six whiffs. The cost ranges from twenty-five cents up to several hundred dollars.

Nearly all these pipes can be purchased in the Chinatowns of New York. Denver, and San Francisco, but the prices are very much higher than they are in the Far East. A plain bamboo brings ten to fifteen cents; the bamboo with metal bowl, from twenty-five cents to one dollar; the bamboo hubble-bubble from ten to twenty-five cents; and the box-pipe from a dollar and a half upwards. None of the Chinese pipes can be commended to vigorous smokers. They involve too much labour and too little smoke. But they make charming ornaments for smoking-room and interesting curios for the cabinet.—Tobacco Leaf.

PIPE CURE FOR INSOMNIA.—Among the recent discoveries accidentally made, says the Journal of Science, is the fact that insomnia may be cured if the person afflicted will but spend a few minutes before retiring each night puffing at an empty tobacco-pipe. A curved, wooden pipe is the best. The sufferer should lie perfectly flat on his back, discarding pillow-rests, and puff steadily at an empty pipe until he feels thoroughly drowsy. The desired result usually is achieved after from about sixty to one hundred puffs have been made. The puffing should be done slowly, with a deep inhaling movement.

A PIPE TO COLOUR.

Men have hobbies, and they ride 'em With remarkable abandon. Men have worshipped, deified 'em. Every hobby is a grand 'un. Chimmy's stunt is great world beater, And his life is richer, fuller, Finer, better, dearer, sweeter, Now he has a pipe to colour. Gone are all the daily meetings With the boys at German worries; Jim has barely time for greetings. To his home he nightly hurries, Eats his supper, gets his pipe out; Then with great content does pull 'er. All the woes of life he'll wipe out. Now he has a pipe to colour. See him feast his eyes upon the Rings of smoke all upward curling-Like ambition's dreams all gone the Way that dreams go, idly whirling. On the bowl his eyes are gloating-It has now the hue of cruller. Every little shade he's noting. Now he has a pipe to colour. Jim admits his life is brighter (At his fate no more a barker) For his heart is getting lighter As the pipe is getting darker. Best of hobbies e'er invented!— So says Jim as bowl grows duller. He is happy and contented. Now he has a pipe to colour.

—Pittsburg Dispatch.

SPECIAL OFFERS IN LINES THAT SELL WELL AND PRODUCE FIRST-CLASS PROFITS.

THE WORLD-RENOWNED

DE RESZKE

As supplied to the House of Commons, Windsor Castle, and Admiralty.

Patronised by Royalty and Nobility.

Agencies throughout the entire Kingdom.

CIGARETTES.

BY WEIGHT AND IN BOXES.

Prince of Egypt.

Mahomet.

Eldorado.

Shelley.

Cara.



CIGARS,

ELEGANTLY PACKED.
Hillierdo.
Paladini.
Menkara.
Daryel Bay.
Shelley.

A VAST AND NOVEL ASSORTMENT OF CHRISTMAS LINES.

Apply for Samples and Prices to

J. MILLHOFF & CO. LTD., 27, COMMERCIAL ST., LONDON.

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SINGLETON & COLE, Ltd., THE TOBACCO TRADE.

What is the chief cause of non-success and failures in the Tobacco Trade?

Over-buying and consequent bad stock.

Over-buying and loss of discounts through not being able to pay promptly. Loss of discounts means shrinkage of profits, and this, combined with oftentimes increasing expenses, means FAILURE.

Our "MIXED PARCEL SYSTEM"

is the great remedy for the above-mentioned. We supply "everything" a Tobacconist requires, whether in Tobaccos, Cigars, Cigarettes, Fancy Goods, &c., &c., also every known make of Proprietary Goods. Customers can buy small quantities and often, thus being able to stock almost an endless variety of Goods, and which is of the utmost thus being able to stock almost an endless variety of Goods, and which is of the utmost importance, to hand it to the smoker, fresh, sweet, and in perfect smoking condition.

With the special facilities we possess, as the result of long experience, we know exactly what is required, and how to supply it upon the best possible terms to the Trade.

Our £5 MIXED PARCELS

carry with them the best discounts and are "free delivered."

Our NEW PRICE LIST

will soon be ready. It will contain upwards of 500 pages of all trade matter (and no advertisements). It will be an copy, and mark the application "NEW PRICE LIST," and it will be sent as soon as possible.

We have just convolated to the sent as soon as possible.

We have just completed very extensive additions to our warehouse, which was rendered imperative by the progress of our increasing business.

We wish to draw your special attention to our

FANCY GOODS DEPARTMENT.

Owing to our large purchasing powers, we are able to offer the pick of the market, and at prices combined with quality, which simply defy competition.

We employ highly-skilled pipemakers, and supply at the shortest notice any Specialities required, also all trade repairs receive special and prompt attention. We do all our own silver-mounting and engraving. Inscription Plates for presentation purposes promptly attended to. Shop and window fittings stocked, and we always have a large variety to select from.

In addition to being General Distributors, we possess a model factory, replete with the most modern machinery in all departments. We are therefore in an exceptional position for manufacturing every class of loose and hard Tobaccos, also Cigars and Cigarettes, which, for quality, workmanship, finish, and price are unequalled.

We import Cigars from all Cigar producing countries, and always keep a very large duty-paid stock of all the leading lines in Havanas, Mexicans, &c., &c., in good condition and ready for immediate use.

To assist our customers where required, we are prepared to produce "Special Brands," with reserved labels, either in Tobaccos, Cigars, or Cigarettes.

In conclusion, we study neither time nor trouble, and our very best endeavours are always used to try and benefit our clients and put them upon a sound and healthy basis, which cannot help but bring success, and your prosperity leads to ours.

SINCLETON & COLE, Ltd., 11-16, Cannon St., BIRMINGHAM.

Telegrams : Singleton, Birmingham.

Telephone:-1144.

Distributing Depots:-Liverpool, Leeds, Wolverhampton, and Walsall.

Factory:-Shrewsbury.

SOME SPECIALITIES.

ST. ELMO CIGARS.—Messrs. Sydney Pullinger & Co., of Birmingham, have sent us samples of their new line of 3d. cigars called "St. Elmo." We have tried them very carefully and have also given samples to some of our friends who are heavy cigar smokers, and as a result are pleased to be able to speak very highly of them. When a cigar is in great demand it is rarely one finds its condition what it ought to be, as manufacturers in their eagerness to increase their output frequently neglect proper precautions to ensure



that the cigar is fully matured. "St. Elmos" are in splendid condition and have a very agreeable flavour; they are made with great care and attractively boxed. Our readers should give a trial order, and we feel sure they will find they have a really good selling "line," which will bring customers over and over again with repeat orders. Messrs. Pullinger are sending out a very handsome shield with space to hold an open box of cigars; this makes a capital show. We give an illustration of it so that our readers may judge for themselves.

MARSUMA CIGARS.—Most of our readers doubtless stock these highly popular cigars already, but those who do not should at once apply to the company for a copy of their new catalogue. It is one of the best we have seen, and is produced most artistically. The terms offered to the trade are most liberal, and the large sums spent in systematic advertising render it easy to push the goods. An enormous demand is expected for the Christmas trade, and retailers should place their orders at once.

BOLIVAR CIGARS.—Messrs. Singleton & Cole have sent us samples of this new line of Havannahs. They are admirably boxed and neatly banded and should prove a very popular fourpenny; we find them of a very pleasing flavour and they burn very evenly. They are sold at an exceptionally reasonable price, and show a very good profit. Many smokers will have a Havannah, and "Bolivars" are sure to give them every satisfaction. Retailers should get Messrs. Singleton & Cole's catalogue, as they will find in it a wonderful variety of Christmas lines at all prices, and can obtain the best selling specialities in fancy goods at rates

which will show splendid results when balancing up after the festive season.

DE RESZKE CIGARETTES.—Elsewhere we publish an interview with Mr. Millhoff, the well-known cigarette specialist at the head of Messrs. J. Millhoff & Co. Ltd., of 27, Commercial Street, E., to which we direct our readers attention. We may say here that we have again sampled "De Reszke" cigarettes, and have pleasure in recommending them to the notice of the trade. They are sold in various sizes and qualities, and are all sent out in most artistic boxes. They are made from the highest grade of Turkish



tobacco and are sure of a ready sale among connoisseurs. Our readers should at once write to the firm for further particulars, as they will find "De Reszkes" one of the best possible selling lines for Christmas. Moreover, they return the very handsome profit of 33 per cent., and are therefore well worth the trouble of pushing.

THE TOBACCONISTS' SUPPLY SYNDICATE'S arrangements for Christmas goods are almost complete, and consist of as varied a selection of seasonable and saleable lines as it has been our lot to inspect this year. Their well-known "Garcko" British made cigars continue to hold their own in the stress of great competition, and several of the sizes, boxed in 25's, make good Christmas lines where sound value is preferred to "flashy" labels. "Garcko" cigars, however, are only one brand among some fifty others which the Syndicate are running for the "twenty-five" several and an order to the state of the "twenty-five" season, and we are informed that they are quoting cigars in this packing as low as 8s. 6d. per 100. Shilling lines, boxed in cedar and other packings, containing 5, 6, and 7 cigars, of prepossessing appearance and sound character, which the Syndicate are marking at 7s. 9d. and 8s. per dozen, leave the retailer a good margin of profit, while a really result of the while a really smokeable cigar is being sold. Among the novelties in the cigarette department we noticed particularly an exceedingly good line packed in imitation cedar boxes, named Flor de Pectors. These are the firm's Pector cigarettes bundled in 50's and packed as described, the price being 208 per Love and packed as described, the price being 20s. per 1,000, to retail at 1s. 6d. per box of

STOCK UNDER STOCK

(Exquisitos)

50%
PROFIT TO RETAILERS

SAMPLES & PARTICULARS OF MANUFACTURES

CLARENCE WORKS CITY ROAD LONDON.E.C.

50. Club Royales, a splendid line of highest grade cigarette manufacture, superbly boxed in 25, 50, and 100 s, call for more money, viz., 35s., 37s. 6d., and 40s. per 1,000 respectively, but in these we have the most perfect combination of skilful tobacco blending, experienced cigarette makers, and artistic box artists. Space does not permit us to further detail the good and attractive lines which the Syndheate have prepared for their customers, but mention must be made of the fancy department, which is fast becoming one of the principal features of the Farringdon Street firm's trade. Pipes, pouches, cigar and cigarette cases, holders, tobacco jars, and the hundred and one nick-nacks of the tobacconist's trade, meet the visitor on his entrance to the sale room, and frighten the jaded reporter in case he should feel compelled to mention everything that struck him as being cheap. The Syndicate's premises should certainly be visited before completing Christmas purchases, and failing opportunity to get there a price list is the next best thing we can recommend.

ARISTON DE LUXE CIGARETTES.—Messrs. B. Muratti & Co. have favoured us with samples of a special Christmas line they are putting on the market. Put briefly, they are going one better than the best; that is, they are introducing an Ariston de Luxe cigarette. As we write we are sampling this delicious cigarette, and in our opinion it is destined to put even the other high-class products of this firm quite in the shade. The tobacco is of the very highest grade of Dubec, and the flavour and aroma are beyond praise. The description "de luxe" is thoroughly justified, and there will be nothing better on the market, we feel certain, this season. Ariston de Luxe cigarettes are packed only in tins of 100 and of The tins are in red and blue, and are, as is usual with Messrs. Muratti's goods, finished most artistically. This is a line which should be found on every counter; they will not only command a good Christmas sale, but their merits will cause them to be eagerly sought for afterwards. Messrs. Muratti have on this occasion, in our opinion, turned out the best cigarette which has ever left their factory, and this is high praise indeed.

Mr. F. E. THOMSON,

.....

LONDON MANAGER TO B. MURATTI, SONS & CO. LTD.

THE following particulars as to the career of F. E. Thomson, London representative and London manager to B. Muratti, Sons & Co. Ltd., should prove of interest to our readers. We also reproduce a good photograph of that gentleman. Mr. Thomson was engaged to represent this firm on November 1st, 1888. He worked London suburbs and South of England from Chatham to Weymouth, also Eastern counties from London to Grimsby, and back by Cambridge and Ely. Muratti's started at a very opportune time, as in 1888 there were no manufacturers (sole manufacturers of cigarettes) of any note, as the Egyptian brands with the Americans held the market. Mr. Thomson worked very hard to establish a trade in special brands, that is, brands got up without Muratti's name on, and to that he attributes a great deal of his success. Trade increased to such a remarkable extent that in four years' time country travelling had to be abandoned, so that Mr. Thomson might confine himself solely to London. Another representative took up the country ground, which has grown immensely, and is still making excellent progress. success attending his efforts in the country was repeated in London, and the London trade grew so rapidly that the returns at the present moment are exactly three times what they were in 1892. In 1895 (Christmas) the firm acknowledged the value of Mr. Thomson's services by presenting him with a very handsome gold watch, chain, and locket, and in the following year they followed this up by giving him a share in the profits of the company. Evidently Messrs. Muratti know how to appreciate a good man. The subject of our sketch puts down his success to hard and persistent work in introducing the goods of a new and unknown firm, and specially to the excellence of the tobacco and the splendid get-up and finish of Muratti's goods, which were far ahead of competitors. Four years ago London got rather too much



for Mr. Thomson, and his son was introduced as suburban traveller, leaving him to look after the larger firms, and to properly manage and organise the London trade. Like father like son, and the result has been a great success in every way. Mr. Thomson speaks in a most appreciative way as to the London trade and their kindness to him, and it is his boast that he has not an enemy in the trade. Mr. Thomson is only fifty years of age, and has, we hope, plenty of life and vigour to look after Muratti's interests for many years to come. He is a native of Edinburgh and a former pupil of the Royal High School. His father, Alexander Thomson, was treasurer to the city of Edinburgh for forty years. He is the proud father of two other sons besides the son of whom we have spoken, and has already been made a grandfather. Mr. Thomson is very fond of sport, and is particularly devoted to cricket and golf. His career is an example of the value of "pegging away," and we hope he may continue for a very long period to come to serve the interests of Messrs. Muratti and to see them flourish more and more.

PROFESSIONAL PIPE-FILLERS.—There are few ways of earning an honest penny more strange than that in which an old couple in the north of England eke out a scanty income. Their little cottage is situated near a large mine, and every morning the colliers, before descending to their work, leave their pipes and tobacco boxes in the hands of the old folk. The pipes are cleaned and filled, ready for the light, and the miners can come up at the dinner hour and enjoy a good smoke without having to expend time in charging their pipes. They are again left to be in readiness for the evening. The small weekly charge per pipe, it is estimated, amounts to a respectable number of shillings at the week's end.



FABRICANTES DE TABACOS

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

Lords of England

In 100's, 50's

Regalia Britannica



Princessas

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R.I. DEXTER & SONS, LTD.,

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MURATTI'S

WORLD-RENOWNED

CIGARETTES.

NEW LINE FOR CHRISTMAS TRADE JUST READY. VERY SUITABLE FOR PRESENTS.



Packed in most handsome enamelled Tins of 100's and 20's.

The finest ever introduced into the market.

Manufactured from Picked Pure Dubec Tobacco, absolutely unique in delicacy and flavour.

B. MURATTI, SONS & CO. LTD.,

Purveyors to the French Regie and to several European Government Monopolies.

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London Office and Sale Rooms:

5, Creed Lane, London, E.C.

N.B. -- TO PREVENT DISAPPOINTMENT ORDERS SHOULD BE PLACED AS EARLY AS POSSIBLE.

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THE OGDEN BONUS.

The following circular has been issued by the Hon.-Secretary of the United Kingdom Tobacconists' Alliance and London Combined Tobacconists' Associations, Mr. H. Taylor, 74. York Road, Waterloo, S.E.:—"Having obtained counsel's opinion regarding the legality of Messrs. Ogden in determining the bonus contract entered into by them with some thousands of tobacconists, and having been assured that the mere endorsement of the cheque of the second bonus due under the agreement will not be sufficient to preclude the person from receiving the further benefits due under the contract, at the urgent request of a number of tobacconists' associations and numerous tobacconists throughout the country, my committee have instructed to me to take a test case and secure a decision in the High Courts. As the litigation will be necessarily costly, it is only by united action that a case of this description could be fought with any hope of successful results. A verdict in our favour would be of the utmost importance to the trade, as some three-quarters of a million would have to be disbursed by Messrs. Ogden. Therefore, there ought to be no difficulty in raising the amount required. So that if every signatory to Ogden's bonus agreement will contribute 10 per cent. of the amount received upon the last cheque (the minimum subscription to be one guinea), this should provide an ample fund for the conduct of the action. I therefore trust that all those interested in this matter will put themselves in communication with myself, and I will forward you a contract to be filled up by every claimant against Messrs. Ogden. No further liability will be made against any contributor beyond the to per cent. mentioned.

Any balance that may be left after the action is over shall be returned *pro rata* according to the amounts received.

"Trusting you will give this matter your earliest consideration, I am, yours obediently, H. TAYLOR, Hon. Secretary.

"P.S.—All contributions should be forwarded to Mr. G. T. Bodey, Treasurer, 81, Turnmill Street, E.C."

THE KAISER'S PIPE.—The Kaiser has taken to smoking a pipe; and as he never does anything by halves he ordered quite a number of pipes, one of which is a veritable jewel. It has been made by a Berlin artist, from designs furnished by the Kaiser himself. The bowl is of meerschaum, while the stem is of Turkish wild cherry. The pipe is ornamented with a W., on which is perched a bird, the whole in silver. A carved branch also winds round the bowl. In this pipe the Emperor smokes only Havana tobacco, prepared according to his taste.

RESULT OF OCTOBER COMPETITION.

The Winner of last month's competition, in which the word "telegraphic" was mis-spelt on

the Cover, was-

Mr. S. M. Clegg, Ironbridge, Salop,

to whom a parcel of Messrs. John Caridi & Co's, Specialities to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

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

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

TWENTY SHILLINGS

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

Tobacconists and their Employes only.

The Editor's decision is final.

-

STANDARD LINES.

. . FREE TO ADVERTISERS.

ANASTASSIADIS Mighaut Class Turkin Cigarette. The Tobacconists' Supply Syndicate,	FLOR DE VARZES Cigara. R. I. Dexter, Nottingham.	MARSUMA CICARS The Havanna Cigar Manufacturing Co., Havanna, near Congleton, England.	"UNEEDA CIGAR" 50% Profit. SALMON & GLUCKSTEIN, LONDON.
ARISTON The state Organization, dec. 8. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS Tobacconists' Supply Syndicate, London. See special advt.	VAFIADIS Cigardia Melbourne, Hart & Co., 19. Basinghall St., London, E.C.
ASTHORE Cigarettes and Cigars. J. H. Custance, Putney, S.W.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	MYRTLE GROVE Tobacco and Cigarettes. Taddy & Co., 45, Minories, London, E.	VIKING Tobacco and Cigarities Lambert & Buller Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd. Drury Lane, London, W.C.
BANDMASTER Special 1d. Packet Line. Cohen, Weenen & Co., 52, Commercial Rd., London, E.	GODIVA Cigars and Cigarettes. Aviss Bros. Ltd., London.	NAVY CUT Tobacco and Cigarettes. John Player & Sons, Ltd., Nottingham.	WEST INDIAN PLANTERS PLANTORES CIGARS IN PACKETS OF 8 EACH. A. Scheuch & Co., 103, Fenchurch St., London, E.C.
CHERRY-TIPPED Cigarettes. 9 to 11, Wilson St., London.	COLD FLAKE Cigarettes and Tobacco. W. D. & H. O. Wills, Ltd., London and Bristol.	PALM BRAND Cigarettes. R. Lockyer & Co., 12, Bath Street, City Road, E.C.	ZEMINDAR Mild Indian Cigan Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
DE RESZKE J. Millhoff & Co. Ltd., 27, Commercial Street, E.	Godfrey Phillips & Co., London.	STARRY QUEEN R. I. Dexter & Sons, Ltd., Nottingham.	
EXMOOR HUNT lighest Class Medium Strength Mixture. Edwards, Ringer & Bigg, Ltd., Bristol.	ISHERWOOD'S Choicest Egyptian Cigarettes. Bartlett & Bickley, 17, Brook Street, London.	STATE EXPRESS Cigarettes. Ardath Tobacco Co., Worship Street, E.C.	
FLOR DE MUNSHEE Indian Cigars. John Caridi & Co., 5 & 6, Bury ourt, St. Mary Axe, London, E.C.	KEY WEST (The Original 2d.) R. J. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
FLOR DE SUMATRA Indian Cigars. Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	LLOYD'S TOBACCOS and Cigarettes. R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. Highest Awardat Paris Exhibition, 1900.	

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FLOR DE MUNSHEE

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The Perfection of Mild Indian Cigars.

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In three strengths-Mild, Medium, Full.

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'VIKING' NAVY CUT CIGARETTES.

Medium Strength.

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



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