

ind), Ltd.,

Published on the 15th of every Month.

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BISHOP'S MOVE.

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- "SWEET AS THE ROSE,"
- "RED VIRGINIA,"
- "STONBRA MIXTURE,"
- "GOLF CLUB,"
- "BROADWAY,"
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And other brands of Tobaccos, Cigarettes, and Cigars,

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ADKIN & SONS,

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

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THE NEW BRAND OF

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CHOICE. MILD. FRAGRANT.

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POPULAR PRICES. NO CUTTING.

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500 CIGARS for £5.

100 Rodriguez & Rocha's LA NAVARRA (Banded.)
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100 ,, ,, EL MERITO, Gon. Finas (Plain.)
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500 CIGARS IN 50's, AS ABOVE, £5.

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THE

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Telephone— 1235, HOLBORN.

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"CRACKERS," LONDON.

GAINSBOROUGH CIGARETTES.

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To Retail at 4D.



WRITE FOR PRICE LIST.

MAKE A GO

HANDLE OUR CIGARETTES. They Leave You Good Profits

We guarantee them! You stock them! THEY'LL DO THE REST.

WRITE DIRECT FOR PRICE LIST.

B. KRIEGSFELD & CO.,

The Anglo-Colonial Tobacco Co., HOME AND EXPORT CIGARETTE SPECIALISTS.

Ceneral Tobacco Factory - - MANCHESTER.

N.B.-We have representatives covering the United Kingdom.

The Cigarette World

AND TOBACCO NEWS.

OCTOBER 15th, 1904.

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

A GREAT MOVEMENT.



E have for long continually supported the reasonable demands of retailers for a living profit, and have urged them, as the only means of obtaining those demands, to join the Alliance, and we have had to point out

over and over again that most of their misfortunes were due to the absence of organisation and the lack of cohesion in the trade. The trade was in a thoroughly demoralised state, and saw their business dwindling away owing to the unscrupulous tactics of "cutters," who were, in consequence of their large orders, favoured by the manufacturers, and allowed to sell at any price they wished so long as they continued to buy largely enough. Their business was built up upon the absolute ruin of the small retailer, who had not the capital to compete with them, and when the big cheques kept coming in they caused the services of the little men, who had by their industry made fortunes for the manufacturers, to be forgotten.

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, OCTOBER, 1904.

a keen struggle, during which many tobacconists driven to the bankruptcy court, the evil was mitigated introduction of minimum schedules, but still was the question of profits, and it was sought to get terms would provide at least a living wage. This moveas to some extent successful, but when every effort exhausted, yet the scale of profits was most Great evils need great remedies, and it remained Alliance to devise a scheme to bring the much ederst to the mill. Mr. H. Taylor and other prominent took the matter in hand, and came to the bold to get certain manufacturers to provide high-class at prices which would show a handsome profit. sas done by open competition, and already a number eticles, including cigars, mixtures, and cigarettes have placed on the market. Each firm retains full control s purticular business, but pays a small royalty to the which can use the amount to help their organisaand to provide a substantial fund to carry on an active agn. It has been said that this is intended as a eduration of war against the Imperial, but the suggestion salsard. The Alliance have as much right to put brands the market as anyone else, and retailers can push any was they think fit, and will naturally do all in their over to increase the sale of the article on which they el most profit. The public will benefit, too, because s no use trying to push the various lines unless they are pod value for the money, and quality alone can in the run bring any real measure of success. We shall dum to this subject next month, but meanwhile let us strongly urge every retailer to join the Alliance and do his "most to get the new brands into the hands of the public, after which their merits should do the rest. Remember has is but the beginning of a vast movement which may ring about a complete revolution in the trade; if the Mance are supported now with heart and soul, in a few months, instead of half a dozen specialities, there may be ut times that number, and there is absolutely no limit what can be done in the future. The effect upon manuacturers of an immense organisation provided with large and arising from the royalties on their own brands will equestionably be great, and it only depends upon retailers bruselves to secure a triumph and to place their trade Pon a secure basis, but they must act quickly, and rally the support of the able and devoted men who have had the courage and the foresight to take the initiative. If by do this we are sure they will reap a rich reward, and he leave the issue with every confidence in their hands.

The report of the Directors presented to the first meeting of Carreras, Ltd., on September 26th, must have been eminently satisfactory to the shareholders. A further dividend at the rate of $7\frac{1}{2}$ per cent. was paid, making 10 per cent. for the year, and the large sum of £3,018 17s. 8d. was carried forward. Moreover, £908 os. 5d. was written off lease, fixtures, plant, &c., so that it will be seen that the handsome dividend was provided after full allowance for depreciation, and the amount carried forward must greatly

improve the financial position of the company. Had the Directors desired to divide profits up to the hilt another $2\frac{1}{2}$ per cent. could have been paid, but their wise policy was fully endorsed by the shareholders, who are well content to have an interest in a business which not only pays well now, but may be relied upon to do even better in the future. We say this advisedly, because the present accounts of course show nothing in respect of the profits of the cigarette business, in which the company hold two-thirds of the capital. These cigarettes have been well pushed and are selling largely everywhere, so that there is every reason to believe that next year a considerable sum will be earned, which will, of course, help to increase the position of the parent company. It should also be remembered as the able Chairman reminded the meeting that great expenses had necessarily to be incurred in the first year of working in opening new branches and running the factories, so that the results are even better than they look. Well deserved compliments were paid to the Directors, and especially to the Managing Director-Mr. Bernard Baron-who has, with his accustomed energy, left no stone unturned to promote the shareholders' interests, and, in short, thrown himself heart and soul into the work. Those who are lucky enough to hold shares should stick tight to them, for we are confident that the near future will show striking developments.

In remarkable contrast to the above is the report presented to the shareholders, on September 30th, at the fourth ordinary meeting of E. Gabarrot & Co. We reproduce elsewhere a very telling article on the position of this concern from the columns of $The\ Critic$, and in order to be strictly fair, we feel it right to direct attention here to the fact that during the first six months of Mr. Baselow's management a net profit of £1,218 has been earned. We should also say that the shareholders who severely criticised the accounts cast no reflection whatever on the Directors, and stated that they in common with the other shareholders were equally victims of the gross fraud which had originally been perpetrated. We can only hope that under the present vigorous management the position of the unfortunate concern may be considerably improved.

On September 23rd, Mr. Robert Chorley, head of the firm of Chorley & Pickersgill, who have printed this journal for some years past, died at the Leeds Infirmary from the effects of a hoist accident on the previous day. Mr. Chorley had raised himself to the position he occupied by his own industry and ability, and was one of the best type of employers, ever showing himself courteous and considerate to his workers. Not only was he deservedly popular with those employed by the firm, but he was much beloved by a large circle of friends to whom he had endeared himself by his geniality and kindness. In business relations Mr. Chorley was always strictly honourable and conscientious, and he took a pride in seeing that all work entrusted to him was turned out in the best possible way. "Thorough" was his motto, and as he had every detail

Pureleaf

Cigarettes, Cigars, Smoking Mixture.

P. C. HANKS & Co.

13, Devonshire Square, LONDON, E.C.

"PURELEAF" SPECIALITIES

can be confidently recommended to Tobacconists with a high-class connection who desire an absolutely original class of goods, which are not cut in price, which leave them a good profit, and for which repeat orders are bound to come.

Boer Tobacco.

BURCHER BRAND.

THE REST Magallesberg Transvaal Tobacco, IN CANVAS BAGS,

BAASDORP BRAND.

The Mildest imported.

P. C. HANKS & CO.

Ltd., 13, Devonshire Square, LONDON, E.C.

Honest Cigar.

If you wish to increase your trade, inspect our

LA VIOLINA.

2d. and 3d. Lines.

YOU WILL BE SURPRISED.

P. C. HANKS & Co.

13, Devonshire Square, LONDON, E.C.

The French Cigarette Paper Co.,

120, CAMBERWELL LONDON, S.E.

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22 CARAT GUARANTEED GOLD TIPPED PAPERS, CORK TIPPED, AMBER TIPPED. IMITATION GOLD TIPPED, ALUMINIUM TIPPED PAPERS, MAIZE TIPS, STRAW TIPS, CORK TIPS, &c., &c. CIGARETTE BOXES AND LABELS.

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TOBACCOS, CIGARS, and CIGARETTES, 3 TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS

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

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

Branch Distributing Depots-LIVERPOOL, LEEDS, WOLVERHAMPTON, WALSALL.

PRICE LIST FREE ON APPLICATION.

ADOLPH ELKIN & CO.,

Wholesale Tobacconists,

140 & 140a, Houndsditch,

LONDON, E.C.

Specialities :-

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

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At absolutely the Lowest Prices.

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THE CICARETTE WORLD AND TOBACCO NEWS, OCTOBER, 1904.

business at his fingers' ends, he was able to be rear after year increasing the reputation of the firm checks work. The writer has had business relations Chorley outside the contract for this journal the started business in Leeds, and it is with regret that we record his sad death, and at the time express our deep sympathy with the widow amily he has left to mourn his loss.

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ICLES

The Critic" on E. Gabarrot & Co. Ltd.

prospectus of this company was published in May, The share capital amounted to £160,000, divided 7,000 7 per cent. preference and 90,000 ordinary of tr each. The company was formed for the of purchasing as a going concern the business med on by Messrs. E. Gabarrot & Company, with their ar factories and freehold tobacco estates in the State Vera Cruz, Mexico, Government and private trade stracts, brands, trade marks, and all appurtenances; to extend the area of the estate under cultivation, at to increase the output of cigars to meet the steady with of the business. The following are extracts from prospectus and from the reports of the directors :-

. The business of Gabarrot & Company was established the year 1887, and the London agency was opened in 1889. The list of regular customers on the books contains the best moun wholesale import houses in this country. st contains the names of over 300 firms, including customers Madrid, Seville, Brussels, Australia, Japan, United States America, Canada, Costa Rica, Nicaragua, San Salvador, catemala, &c., besides the numerous customers in the Reablic of Mexico.

Messrs. E. Gabarrot & Company have since 1896 been upplying the Austrian and Hungarian Government Tobacco Regie, and in January this year arrangements were finally owernment Tobacco Regie has been secured by them. It difficult to over-estimate the importance of this new outlet ecured by Messrs. Gabarrot's productions.

Prior to the issue of this prospectus the directors obtained the best advice available as to the value of the estates and business of Messrs. E. Gabarrot & Company, and with the sistance of a London bank and its connections in Mexico, Mr. Bernardo Fuente, a gentleman of high standing, owning and cultivating large tobacco estates in Mexico, and having a thorough knowledge of the trade, was chosen to make a

Mr. Fuente states in his report :- "Messrs. E. Gabarrot's manufactures enjoy a high reputation in this country, and have obtained the highest prizes in the International Exhibitions during the last decade, both in America and Europe." For the current season Messrs. E. Gabarrot & Company more than the directors that they have planted between eleven and twelve million plants on the 1,250 acres which were under and twelve million plants on the 1,250 acres which were under obacco last season, that they are now engaged in the har-resting of the crop, and estimate the yield of leaf at 600,000

bs., with a calculated profit of £18,000.

2. Profits of the cigar factory for the last completed year, and of the plantations for the last completed year, as certified.

... £15,984 1 2 £15,984 1 2

Deduct the sum required for dividends on the 70,000 preference shares . .

Leaving for cost of administration and dividend

on ordinary shares ... £11,084 1 2 will be noticed that Messrs. Gabarrot & Company's It will be noticed that Messrs. Gabarrot & Company's stimate for the current season's crop shows an increase of \$8,754.6s. 2d. over the profit realised from that of last season (19,245.13s.1od.), which would bring up the balance available, alter payment of the dividend on the preference shares, to (19,838.7s. 4d. As the output of cigars is increased to meet the continuing growth of the business, and the area under lobacco is extended, the profits above-mentioned should be largely increased. DIRECTORS' REPORTS.

They found it absolutely necessary to at once take the whole management of the business into their own hands, and to come to an understanding with the vendors, and modify the terms upon which the company had taken over the business.—Circular of the Directors, reporting the result of a visit to the estates by two of their colleagues, four months after the prospectus appeared.

For period to June 30th, 1900, there was a loss of £3,774. In all, shareholders representing 45,363 shares have taken proceedings (against the company for the rescission of their contracts and the restitution of their subscriptions), and failing an arrangement between the company and such shareholders, the company must inevitably have been forced into liquidation without the possibility of reconstruction, in which event there would in all probability have been severe loss to the shareholders, whereas by the present scheme it is believed that the assets and business will be preserved, and the new company be able in future to earn a fair return on the greatly reduced capital. - Circular of the Directors in November, 1900, proposing reconstruction, with the capital written down from £160,000 to £80,000

The year 1901 was an exceedingly bad tobacco year. crops were small, and the quality was not of the best. The balance of the profit and loss account was £87 IIs. 3d.— Directors' first report on the reconstructed company.

In his report to the directors the manager, Mr. H. Baselow (originally London agent for Messrs. E. Gabarrot & Company), states that, in spite of the most strenuous efforts of the new board of directors. board of directors, the reconstructed company has not been successful, owing to the very unsatisfactory trade in Mexico and he is of opinion that under the late manager there was no possibility of success. The new company was hampered by the fact that an enormous quantity of old and unsaleable stock taken over from the old company had been valued at

full prices.—Directors' report for 1903.

2. The accounts for 1903 show a loss of £5,425, which, added to the previous debit balance, makes a total to date of £6,758. No dividends have been paid.

The company was nominally promoted by a Mr. Ralph Stapylton Latham. The purchase price for the undertaking and goodwill was fixed at £119,993, payable as to £89,993 in fully-paid ordinary shares, and £30,000 in cash.

The original directorate was composed as follows:-J. A. H. Drought, chairman of the United Lankat Plantations Company, Limited.

W. Burmann Brand, director of John Hunter Wiltshire and Company, Ltd.

Thos. F. Read, 4, Bishopsgate Street Within, London, E.C. E. Gabarrot, Jalapa, managing director in Mexico.M. Oyarzabal, Acayucam, manager of the plantations. H. de Laharpe, Jalapa, manager of the factory.

The whole of the original capital of £160,000 was issued, the ordinary shares going to the vendors as part of the purchase consideration. Of these ordinary shares, the vendors surrendered 55,000 on the misrepresentations in the prospectus being discovered by the directors delegated to make a tour of inquiry in Mexico. These directors discovered that instead of the plantations containing 12,000,000 plants, as stated in the prospectus, they contained only 1,500,000, "and they were sickly specimens at best." In addition, these directors reported that the plantations, for which £65,000 had been charged, were "really worth, in the proper hands, with buildings, &c., about £7,000!"

THE CAMPAIGN BRAND.

The premises were coming down, and for the last few weeks they were being used as an auction room by certain keen-looking benefactors of humanity. The auctioneer was endeavouring to dispose of a stock of beautifully-labelled cigars, and he grew quite eloquent as he described their virtues.

"In short, gentlemen," he wound up, "you can't get better. I don't care where you go, you can't get better; you can't get better.'

"No, you can't get better," broke in a bystander. "I smoked one last week, and I'm not better yet."-Tit-Bits

"LA CINGARA," finest imported Mexicans. Importers: MELBOURNE, HART & CO., 19, Basinghall St., E.C.



Carreras Limited.

THE "CIGARETTE OF DISTINCTION"—

THE NEW "CRAVEN."

Although only a short time on the market the merits of the new "Craven" Cigarettes are now fully recognised by the public, their distinctive flavour being greatly appreciated. Smokers declare that the "Cigarette of Distinction" is rightly named.

These cigarettes are already firmly established favourites with smokers, so that a continual and ever growing demand is assured.

We heartily thank the tobacconists of the country for their valuable assistance rendered in placing the cigarettes prominently before the public.

The "Clarence" Pure Virginia Cigarettes...

With the confidence of a ready demand, we are now introducing a Pure Virginia Cigarette of unequalled quality—the "Clarence."

Every Tobacconist should stock our

Extra Quality Virginia Cigarettes,



To sell at 10 for 4d. Packed in boxes of 10's, 25's, 50's, 100's; or by weight, 6d. per oz.

We guarantee the "Clarence" Cigarettes to Excel all others sold in same style package at 6d. for 10.

IMPORTANT.—A GOOD PROFIT for the Tobacconists is our first consideration.

CARRERAS LIMITED, 4, 5, 6, 7, and 8, St. James' Place, Aldgate, LONDON, E.C.

Our Smoking Mixture.

WHO INVENTED CIGARS ?- The natives of New onnea are credited with the invention of this luxury. hey used to roll the partly dried leaves into a rude cigar, and not being blessed with wrappers, they tied round the gar a large green leaf from a tree. Pipes are scarcely

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CIGARETTES IN CHINA AND INDIA.—Cigarette sooking has gained a remarkable hold on the natives of india and the sale of the cheap cigarette has developed ato an important branch of trade. It is interesting to note that the Chinese are also readily taking to the cigarette, and that British merchants almost monopolise the trade. Last year 2,000,000 cigarettes passed through the Chinese Customs, and double that number is believed to have been belivered privately. This is only the result of one year's work for only last year a British firm sent out two agents to open up the cigarette trade with China and they have till now had almost a monopoly of the business.

AN UP-TO-SNUFF WILL.—One of the strangest wills preserved is that of a Mrs. Margaret Thompson, who, In the name of God, amen," directed that in her coffin should be buried all her handkerchiefs, and sufficient of the best Scotch snuff to cover her body. This she preferred to flowers, as "nothing could be more fragrant and so refreshing to me as that precious powder." Further, the six greatest snuff-takers in the parish of St. James, Westminster, were to be her bearers. Six old maids, each bearing in her hand a box filled with the best Scotch snuff to take for their refreshment as they walked, were to carry the pall. Before the corpse the minister was to walk, carrying and partaking of a pound of snuff. At every twenty yards a large handful of snuff was to be delivered to the bystanders, while at the door of the testator's house were to be placed for gratuitous distribution two bushels of the same quality of snuff. Several legacies depended upon the fulfilment of the conditions of the will, and all concerned were bidden to regard the powder as the grand cordial of nature .- St. James Gazette.

THE KING'S CIGARS. THE MAN WHO PUT THEM IN HIS HAT.—The King, always good natured, anding one day that one of the men on the farm at Osborne was a great smoker, frequently took him a handful of his father's cigars, which he was not allowed to smoke, but was at liberty to give away. One day he gave the man a handful as usual, and another lot to another man who was working with him. Not being much of a smoker, the atter promptly handed them to his companion after the Prince's back was turned. The smoker, therefore, had an extra quantity of cigars, and, as he wore a tight-fitting coat, was at a loss to know where to place them. At the suggestion of his comrade he placed them in his hat. lew minutes later the Queen and Prince Consort suddenly made their appearance. The man made a profound bow and raised his hat, with the result that a shower of cigars fell around his head and on to the ground. Everyone laughed outright except the smoker. Many years afterwards, in 1888, when our King was the guest of Sir Thomas and Lady Fermor-Hesketh, at Easton Neston, Towcester, he met his father's old servant. He greeted him very warmly, pulled out his big cigar-case, and offering it to the han, said: "I know you smoke, but treat these cigars differently from the way you treated my father's."

TOBACCO IN WAR.—There appears to be a dearth baily News says:—"Whenever a man is found smoking

a cigarette he will be beset by some dozen men begging for a puff. When the cigarette is returned to its owner, with many thanks, nothing more than the smouldering ashes are left. A short time ago a sergeant discovered a soldier in possession of a pipe. The sergeant condescendingly offered to light the pipe, but in spite of a polite refusal from the soldier he insisted on performing the service. The pipe was reluctantly handed to him, and the soldier received it back in an almost empty condition. The Japanese pipe is so small that only a few draws suffice to exhaust the tobacco. Such being the situation, whenever a soldier appears before his officers he invariably casts searching eyes round him, in the hope of discovering the end of a cigarette. One day I shadowed for about a mile an officer who was smoking a cigarette, as I wished to pick it up after he had discarded it. He was on horseback, and proceeded leisurely along, slowly smoking, but I followed him perseveringly. To my great disappointment he, however, suddenly galloped off, and I was cheated out These stories recall, by way of my prospective smoke." of contrast, the energetic efforts which were made on all sides during the South African campaign to keep "Tommy Atkins" well supplied with tobacco, pipes, and cigarettes. The War Office advised very early in the war that it would be hardly worth while to send anything else. Lady White was among the first to invite consignments of the kind for the special benefit of the garrison of Natal. Her example was followed by many ladies in this country making appeal for particular regiments, though some, as winter approached, varied their gifts by including Tam o' Shanters and jerseys; while "Jack's friend," Miss Agnes Weston, of Portsmouth, asked for the naval contingent, then nearly 1,000 strong. in addition to a ration of tobacco and a pipe for each man, a pudding and a pair of socks. As the war went on the Colonies relaxed their Customs duties on gifts of tobacco, and the War Office issued plain directions how these could be sent. A suburban clergyman, with the advice of Lord Charles Beresford, forwarded hundredweights of tobacco and thousands of pipes and cigars to the sailors; and Lord Methuen received from one lady alone 5,000 Havana cigars, 10,000 cigarettes, and 150 lbs. of tobacco. Perhaps the largest number of parcels containing tobacco for the forces was included in the South African mail of December 1st, 1900, which numbered 19,672 packages of all kinds. Throughout that year (1900) from the month of May the mail seldom contained fewer parcels for the troops despatched every week, and in the twelve months ending March 31st, 1901, the parcels for the army in South Africa reached the total of 534,245. In the same period upwards of twenty millions of letters were sent to and by the soldiers on active service. Tobacco, in war as in peace, is not only a universal consoler, it frequently brings out the one touch of nature which makes all men kin. One of the prettiest incidents recorded occurred after the battle of Eland's Laagte. A Gordon had had his arm amputated. It happened that a Boer in the next bed had his taken off in exactly the same place. "I took charge of the latter (said the the same place. It took charge of the latter (said the nurse) as he was brought from the theatre, and on his becoming conscious the two poor fellows eyed each other very much, till our good-natured Tommy could bear it no longer. 'Sister,' he called, 'give him two cigarettes out of my box, and tell him I sent them. Here is a match. Light and for him 's Light and for him.' I took the cigarettee and the research. Light one for him.' I took the cigarettes and the message to the Boer, and he turned and looked at Tommy in amazement, and then, quite overcome, he burst into tears. Tommy did the same, and I am afraid I was on the point of joining in the chorus, but time would not permit.

Crade News and Notes.

At the Board Meeting of SINGLETON & COLE, LTD., held on September 13th, the directors decided to pay an interim dividend at the rate of 5 per cent. per annum, free of income tax, the warrants to be posted on the 26th.

DUBLIN TOBACCO ASSOCIATION.—At a meeting of this Association on September 17th, a resolution was adopted on the proposal of Mr. J. M. Gallagher, seconded by Mr. J. Byrne, requesting wholesale dealers who supply grocers, &c., to stamp on their invoices that all such goods shall be retailed at prices corresponding with those of the Association. The object is to secure a uniformity in prices, as between regular tobacconists' shops and licensed grocers' establishments. A promise was made that "a fully revised Dublin price list" would be placed in the hands of the Dublin and District Trade on October 1st.

Fires.

BLAZE AT LEWISHAM.—Late on the night of September 28th, a serious fire broke out at 56, High Street,

Lewisham, on the premises of Messrs. Salmon & Gluck-stein, tobacconists. The front shop was blazing when the local firemen arrived, and was eventually practically destroyed, while the rest of the premises sustained severe damage. The fire has been traced to a light being carelessly thrown down.

Foreign.

AMSTERDAM TO-BACCO SALES.—The opening autumn sale for Sumatra and Borneo tobacco was held on Friday, September 16th, when 15,446 bales

of the former and 1,770 bales of the latter were catalogued for tender. About 20 per cent. of this total was realised in anticipation of the great public tender. Very little fine tobacco, and not a great deal of medium class, was forthcoming, so the average of the sale was a low one, and the demand for the low-class leaf offered was not particularly keen. The highest price of the sale was 104 cents, or 1s. 9d., obtained by the Senembah Maatschappij for two parcels aggregating 1,228 bales. The only other lot realising triple figures was the two parcels of the New Darvel Bay (Borneo) Tobacco Company, Ltd., amounting to 793 bales, which sold for 100 cents, or 1s. 8d. The United Lankat Plantations, Ltd., sold three small parcels, the balance of the crop from their Songei Gerpa Estate, and realised 38 cents for the total 620 bales. The lowest price of the sale was 22 cents, or 4½d. About 44,000 bales of Sumatra and 3,800 of Borneo tobacco are lying in Amsterdam awaiting sale.

GREECE.—The Greek Official Gazette of the 18th to 31st August contains a notice inviting tenders for the supply of cigarette paper to the Greek Government for a period of one year dating from the 1st to 14th August, 1906. The minimum amount of paper required will be 3,500 cylinders of 2,000 metres each, the width of the paper being 54 centimetres. Sealed tenders, together with

samples, addressed to the Chief of the Monopoly Department, Ministry of Finance, Athens, will be received until the 30th June to 13th July, 1905. A deposit of £800 is required to qualify any tender. The Gazette containing full conditions of contract (in French) may be seen upon application at the Commercial Intelligence Branch of the Board of Trade, 73. Basinghall Street, E.C., any day between the hours of 10 a.m. and 5 p.m. (Saturdays, 10 a.m. to 1 p.m.).

JAPANESE TOBACCO MONOPOLY.—It will be remembered that despite the intervention of the Foreign Office, the Japanese Tobacco Monopoly Bill, which was passed at the beginning of this year, gave British investors the equivalent of only one year's profits instead of compensation to the extent of three years' profits, which was officially promised by the Japanese Foreign Secretary. It now appears from a Reuter's telegram that American intervention has proved more successful. The original price proposed to be paid by the Japanese Government for the interests of the American Tobacco Company was also regarded as unsatisfactory, and an appeal was therefore made to the United States Legation. Strong repre-

sentations were as a result made to the Japanese Government, and these have not proved unavailing, as it is now stated that the purchase price has been increased by about 1,000,000 ven.

WEST AFRICAN TO-BACCO. — In Nyassaland the cultivation of coffee is being largely abandoned by planters in order that they may devote more attention to cotton, the export of which began last year to the value of £1,778, and will this year exceed £50,000. Sir Alfred Sharpe, the Commissioner, in his report to the Colonial Office, expresses the opinion that "there is

every prospect of great expansion in this direction." The Protectorate can also grow excellent pipe and cigarette tobacco. It is stated that the conditions of climate, being thoroughly tropical, tempered by the high elevation and yet never troubled by frost, are such as to bring the product to the highest excellence, and all that is required to make the tobacco industry a large and remunerative one is capital, combined with the necessary technical knowledge and local experience. The initial difficulties are being overcome, and several tons of leaf will be exported to European markets during the year 1904-5. An experiment in growing cigar leaf is being carried on in the Mlanje District, and bids fair to achieve a considerable measure of success. A first shipment is likely to be made during the current year, when it will be possible to state more accurately the prospects of this industry.



Law.

STOCKBROKERS' CIGARS.—In the City of London Court, on September 29th, in the case of Stern v. Neuwelt, the defendant, Mr. Albert Neuwelt, stockbroker, of Draper's

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THE CICARETTE WORLD AND TOBACCO NEWS, OCTOBER, 1904.

TRADE NEWS AND NOTES-continued.

and Pall Mall, was sued for £8 15s. for one hundred resenty-five cigars supplied to him at 140s, per hundred, per plaintiff, a cigar dealer, said that the defendant The cigars, but the defendant said that they were to him without an order. He consented to the plaintiff them because he bothered him and other members Stock Exchange for orders.—The Plaintiff: I stand the Stock Exchange to try and do business, but not pester. Judge Rentoul, K.C.: Is not is, 6d. each an exercinary price for cigars?—Mr. Kays, for the defendant of the each and exercise though stockly and the each and exercise though stockly and each an said it was, rather, though stockbrokers generally and good cigars, in spite of times being bad.—Judge restool did not believe the defendant had ever ordered ogars, but as he had kept them for two months before them, he gave judgment for the defendant,

Limited Companies.

E GABARROT & CO. LTD. The directors' report for 1903 cates that the loss for the twelve souths amounted to £5.425, which, added to the previous debit balance, makes a total to Decembe jist last of £6,758. Since the reconstruction and under the new management in Mexico a net profit ## {1,218 has been made for the half-year ended June 30th, and the directors have every confidence that the current half-year will show still better results.

New Companies.

OGDEN'S BONUS.—Among the company registrations at Somerset House recently was that of Ogden's Bonus Association, Ltd., the stated object of the Association being to take over any rights and claims against Ogden's, Ltd., in respect of any breach of contract as to the pay-

ment of bonus and profits, &c.
The company is doubtless the direct outcome of the decision given by the Lord Chief Justice in the case of Billingsley v. Ogden's, last month, when it was ruled that the firm of Ogden's, Ltd., could not escape liability under its famous bonus scheme by the sale of its business to the Imperial Tobacco Company.

Obituary.

Somewhat suddenly the death of Mr. R. ANDERSON, of the firm of Messrs. R. Grinton & Co., tobacconists, High Street, took place on Saturday afternoon, September 25th. Up till about a week previous he was attending to business. He was well known, not only in the town, but throughout the whole of Fife, the deceased undertaking the travelling work of the firm. He was of a genial disposition and a general favourite.

We regret to announce the death, after a long and painful illness, of Mr. WILLIAM FAWCETT, a well-known figure

in the local tobacco trade of Grimsby. The deceased gentleman had been ill for several months, and his death, which took place at his residence, was not altogether unexpected. Mr. Fawcett had been in the employ of Messrs, J. M. Tierney, Ltd., for some ten or eleven years, and it was only quite recently that he had to retire owing to his state of health. His death will be deeply regretted by his large circle of friends and acquaintances, and much sympathy will be expressed for his widow in her sad bereavement.

MR. EDWARD SMITH, of 75, Holloway Head, Birmingham, stationer and tobacconist, also for many years with Messrs. T. Naden & Sons, builders and proprietors of a builder's business, carried on at Charles Street, Birmingham, who died on August 16th last, aged 84 years, appointed as executors of his will, dated March 3rd, 1904, his son Mr. Alfred Smith, of 123, Murdock Road, Handsworth, jeweller's cashier, and his daughter Mrs. Caroline Howlett (wife of Mr. Charles Howlett), of 10, Whitehall Road, Handsworth, who have

valued his estate at £1,930 gross and at £1,840 net. He left his business, carried on at 75, Holloway Head, with the lease of these premises, to his daughter Alice, and his builder's business to his son William. He left fio each to the children of his sons William and Charles, and made no further provision for the said Charles, he having had his share. He left his residuary estate to his children, Alfred, William, Alice, and Caroline.

Police.

ALLEGED SHOPBREAKING IN NOTTINGHAM.—At the Guildhall, Nottingham, on September 27th, before Mr. J. T. Spalding and Mr. I. Smith, three rough-looking young men, named Horace Dunn, collier, 49, Brassey Street; John Hill, 29, Windmill collier; and Street, Munton, labourer, no settled residence, were charged on remand with breaking and entering the

lock-up shop of George Albert Roslyn, tobacconist, 60, Peveril Street, and stealing 32s. from the till and a quantity of tobacco, cigarettes, and cigarette-making machines, estimated to be worth about 42s., either on the 21st or 22nd inst. Entrance was effected through the cellar grating, and suspicion fell upon Dunn and Hill while they were in custody on another charge. When questioned as to the robbery by Police-constable Smith, they laconically replied, "Find out," but subsequently made a statement which led to the arrest of Munton. The three were then confronted and charged, making several mutually incriminating statements in response thereto. A witness named Albert Atkin gave evidence that Munton tried to sell him a cigarette-making machine. All three prisoners were committed to the Quarter Sessions.

TILL ROBBERY AT YARMOUTH.—At Yarmouth Police Court, on Friday, September 23rd, before the Mayor and other magistrates, Robert Clarke, bookmaker's clerk, was charged with stealing from the till of a shop, No. 120, King Street, about £2, the money of John Jarvis. Frank Taylor, Wilson Roche, and Thomas Ambrose were all

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TRADE NEWS AND NOTES-continued.

charged with being concerned in the robbery.-Mary Ann Jarvis, wife of John Jarvis, tobacconist, 120, King Street, said that at the back of her shop there was a sitting-room opening to it. About nine on Thursday evening she was in the room, the door being open. She could see into the shop, and she heard a man come into the shop and go round the counter to the till. She identified Clarke as the man who entered. She saw him open the till and take out a small old snuff-box in which gold was generally kept, and there were some other coins loose in the till. Witness at once rushed into the shop and called out "Stop thief!" The man then rushed past her, and went across the street and down York Road. Her husband, who was outside, followed him. While this was going on she saw two other men in her shop next door, who were purchasing sweets
When witness called out "Stop she saw them throw down the sweets and leave She identified Ambrose as one of the men in question, and who had been speaking to her husband outside, and then ran away when she called out .- John Jarvis, husband of the last witness, said that on Thursday, shortly before nine o'clock, he was inside the tobacco shop and identified prisoner Roche, who asked him the price of a stick in the window. Witness went outside the shop, when prisoner pointed out the article, and in doing so his back was to the entrance. Immediately after he heard his wife call out, "Stop thief!" and gave chase to prisoner Clarke. When near the Hospital he saw Police-constable Pratt and told him of the robbery, and he (the officer) continued the chase. Later in the evening he saw all the prisoners at the Police Station. On going to his till he missed three half-sovereigns that were in a tin box threequarters of an hour previously, and there was about 10s. worth of silver in the till.—Prisoner Roche (to Jarvis): I suppose you know the nature of an oath? Haven't you made a mistake?-Mr. Jarvis: No.-By Prisoner Ambrose: He had never seen him before.—Emily Jarvis, daughter of the previous witness, said that on Thursday night, about nine o'clock, Ambrose and Taylor came into her sweet-shop and the latter asked for some chocolates and caramels, which she packed in a bag. While she was putting them in the bag Ambrose was standing against the door. At that moment she heard her mother call "Stop thief!" and the two men rushed out, leaving the sweets behind. They had not paid for them.—Charles Dixon, detective officer of the Metropolitan Police Force, stated that he was staying in Yarmouth as a visitor, and at about nine o'clock on Thursday was passing down Regent Road when he saw prisoner Clarke running, pursued by other people, and heard cries of "Stop thief!" Witness took up the chase, and prisoner got as far as De Freece's minstrel ring when he stopped, turned round, and struck him on the left side of the face. During the struggle that ensued prisoner kicked him several times in the left leg. A young fellow named Bean then gave witness assistance, and they got him into the roadway. Prisoner then took out some money from his trousers pocket and threw it into the roadway. A man afterwards gave witness a halfsovereign and 6s. in silver that he had picked up. Detective Moore then came up and took prisoner into custody.-Prisoner said there ought to have been more money, as he had over a pound in his pocket. If he kicked the last witness it was by accident.-Detective W. Moore said that he was near the minstrels' ring, and saw prisoner struggling with Dixon.—The Mayor: You didn't do any of the running?—Witness: No. The running was all over. (Laughter.) - Witness said that he didn't see any money thrown away, but heard prisoner say that he hadn't done anything. He took prisoner to the Police Station. Mrs. Jarvis later on identified the prisoner, when he denied having stolen anything.—George Bean, bricklayer, said that he was in King Street, near the Gas Company's Office, about nine o'clock on Thursday evening, when he heard the cry of "Stop thief!" and saw people running. Witness

ran towards the Dene side, and came up with prisoner, who said to him, "Don't stop me, mate, it was my father."
When near the hospital prisoner threw away his straw hat, and pulled a cap out of his pocket, and put it on. The man ran down to the Drive, and went in the direction of the minstrel ring, Dixon going one way and witness in the opposite direction round the ring. When witness saw Dixon again he was struggling with Clarke. He saw prisoner take some money from his trousers pocket and throw it away.—Detective William Parker said that he was at the Police Station when prisoner was brought in, and when Mrs. Jarvis came in. Witness went out with Police-constable Woodruff and saw three of the prisoners with another man standing outside the Bridge Hotel. When they saw him approaching they made off. Witness caught Taylor, Woodruff secured Ambrose, and Policeconstable Royal, who was in uniform, caught Roche, They were charged with being concerned with another man in respect to a till robbery in King Street. The fourth man got away. At the Police Station Mrs. Jarvis identified Roche and Miss Jarvis Ambrose and Taylor.—Policeconstable Woodruff corroborated.—Clarke said that he was absolutely penniless at the time, and yielded to sudden temptation.—Taylor said he was in drink at the time, and the other prisoners had nothing to say. Each prisoner was sent to gaol for three months with hard labour.

Public Companies.

E. GABARROT & CO .- The fourth ordinary general meeting of the shareholders of this company was held on September 30th, at Winchester House, E.C. The Chairman said the result of the year's operations, so far as the figures of the balance sheet were concerned, was certainly not satisfactory, but he thought the actual position was much better. Mr. Baselow had set forth fully in his report the causes of the difficulties they had had to struggle against during the past few years. The Board had been compelled to trust to the man on the spot to carry out their instructions and manage the business, but their late manager very much disappointed them in respect of business capacity. Baselow, consequently went out to the property, and the late manager left. He had since died in Mexico. The greater part of the loss incurred during the year was accounted for by the large reduction which Mr. Baselow had had to make in the value of the stock in Mexico. Board had now made a three years' engagement with Mr. Baselow to manage the business, and the Directors had the fullest confidence in him. He moved the adoption of the report and accounts, and the motion was seconded by Mr. W. Sanderson.-Mr. Edeveain said he was very disappointed at the outcome of the endeavours of what he would call the new organisation. There was no doubt that the company was originally a gross fraud, but the present Board were equally victims with the shareholders. He cast no reflections on the Directors, but remarked that two of the three Directors were connected with the Stock Exchange, and he advocated the appointment of an additional Director who had a thorough knowledge of their particular trade.—After some further discussion, the motion was carried, and the retiring Director (Mr. Sanderson) was re-elected.

GETTING SQUARE.

BOB HAPPY: What are you doing off there, Bill Golucky?
BILL GOLUCKY: To tell you the truth, I can't stand that cigar!

Bob Happy: Why, you gave it to me yourself!
Billy Golucky: I know, but I had no idea you were
going to smoke it while you were here.

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Receiving Orders.

BEXTLEY, WILLIAM, grocer's assistant, formerly deconist, o, Gladstone Road, Margate, late Cornwall adaccounts. Walmer, Kent. Date of order, September

th. 1004. IONES. ELIZABETH EMMA, tobacconist (married oman), 62, Wheelock Street, Middlewich. Date of order, September 17th, 1904.

LEE CHARLES, tobacconist, &c., 62, Bridge Street, Market Place, Heywood, Lancs. Date of order, Sptember 10th, 1904.

NOCHOLSON, JOSEPH, formerly tobacconist, 13, Bury Road, Manchester. Date of order, September 21st. 1004-

SCHOENFELD, ADOLPH, lately tobacconist, late 552, Wile End Road, 136, Chrisp Street, and 118, St. Leonard's Road, Poplar, E. Date of order, September 21st, 1904.

LEES, ASA, 79, Oldham Road, Waterloo, Ashton-mder-Lyne, warehouseman, formerly tobacconist. Date of order, October 4th, 1904.

DACK, CHARLES BLUNDERFIELD, tobacconist, ac., Market Place, Holt, Norfolk Date of order, October 3rd, 1904.

First Meetings and Public Examinations.

LEE, CHARLES, photographer and retail tobacconist, bz Bridge Street, and 22, Market Place, Heywood, Lancs. Public examination, October 5th, 1904, at 3 p.m., at Courthouse, Mawdsley Street, Bolton.

NOCHOLSON, JOSEPH (commonly known as Joseph Nicholson), formerly tobacconist, 13, Bury New Road, Manchester. First meeting, October 5th, at 2.30 p.m., at Official Receiver's Offices, Byroni Street, Manchester. Public examination, October 24th, at 10 a.m., at Courthouse, Quay Street, Manchester.

SCHOENFELD, ADOLPH, tobacconist, 552, Mile End Road, London, 136, Chrisp Street, Poplar, and 118, St. Leonard's Road, Poplar, E. First meeting, October 6th, 1904, at 12 noon. Public examination, November 8th, 1904, at 11.30 a.m., both at Bankruptcy Buildings, Carey Street, W.C.

WARNER, ARTHUR BARTON, tobacconist, &c., 20, High Ousegate, York, previously York Road, West Hartle-pool, and Dilston Road, Newcastle-on-Tyne. Public exam-nation, Courts of Justice, York, October 7th, 1904, at II a.m.

JONES, ELIZABETH EMMA, tobacconist (married woman). First meeting, October 17th, 1904, 3.45 p.m., Royal Hotel, Crewe. Public examination, October 28th, 1904, 11 a.m., Court-room, Royal Hotel, Crewe.

LOMAX, ALFRED, 30, Duke Street, St. Helens. First meeting, October 20th, 1904, Official Receiver's Offices, 35, Victoria Street, Liverpool, 10.30 a.m. Public examination same day, 11 a.m., Court House, Victoria Street Liverpool Street, Liverpool.

Adjudications.

BENTLEY, WILLIAM, grocer's assistant, formerly stationer and tobacconist, 9, Gladstone Road, Margate, late Cornwall Road, Lower Walmer, Kent. Date of order, September 7th, 1904.

JONES, ELIZABETH EMMA, tobacconist (married woman), 62, Wheelock Street, Middlewich. Date of order, September 17th, 1904.

NOCHOLSON, JOSEPH (commonly known as Joseph Nicholson), formerly a tobacconist, 13, Bury New Road, Manchester. Date of order, September 21st, 1904.

DACK, CHARLES BLUNDERFIELD, tobacconist, &c., Market Place, Holt, Norfolk. Date of order, October 3rd, 1904.

Receiving Order Discharged.

ROBERTSON, WILLIAM JAMES, tobacconist, 121, Windsor Street, Liverpool. Date of discharge, September 30th, 1904, the Court being satisfied that the moneys mentioned in the terms of the composition approved by the Court on September 30th, 1904, had been deposited with the Official Receiver.

Notice of Intended Dividend.

DARLINGTON, JOHN WILLIAM, the younger, formerly wholesale tobacconist, Lyndhurst, Luton Road, Chatham, Kent. Last day for proofs, October 7th, 1904. Trustee, R. T. Tatham, 9, King Street, Maidstone.

Notices of Dividends.

BLACKHAM, HAROLD, wholesale grocer and tobacconist, 296, Pleck Road, and Ida Road, late 170, Bridgman Street, Walsall, Staffs. First and final of 4s. Id. at office of Trustee, J. Durie Kerr, 5, Waterloo Place, Birmingham.

LARKMAN, JOSIAH WILLIAM, tobacconist, 2, White Lion Street, and 46, Portland Street, Unthank Road, Norwich. First and final of 2s. 41d. at Official Receiver's Office, 8, King Street, Norwich.

MOORE, WILLIAM ALFRED, tobacconist and newsagent, &c., 309, London Road South, Lowestoft, Suffolk. First and final of 4d. at Official Receiver's Office, 8, King Street, Norwich.

RAYNER, THOMAS, tobacco and cigar merchant, 138, High Street, Poole, Dorset. First and final of 2s. 41d. at City Chambers, Endless Street, Salisbury.

THOMAS, JACOB HENRY, cigar and tea dealer, The Old Shop, and late of the Traveller's Rest Inn, Maesycwmmer, Mon. First and final of 4s. $7\frac{1}{2}$ d. at Official Receiver's Office, Westgate Chambers, Newport, Mon.

WRIGHT, AMOS, hairdresser and tobacconist, 196, Central Drive, late 27, Belmont Avenue, Central Drive, and 3, Brunswick Street, South Shore, Blackpool, Lancs. First and final of is. 3½d. at Official Receiver's Offices, 14, Chapel Street, Preston.

Applications for Debtor's Discharge.

ELKAN, ALEXANDER ELKAN (trading as Charles Elkan & Co.), cigar manufacturer, 6, Maddox Street, Regent Street, W., and 132, Alexandra Road, South Hampstead, N.W. November 3rd, at 11 a.m., Bankruptcy Buildings, Carey Street, London, W.C.

RIDGERS, ALBERT, butcher and tobacconist, High Street, Ryde, Isle of Wight. At Town Hall, Newport, Isle of Wight, October 5th, 1904, at 11 a.m.

Notices of Release of Trustees.

GRAVES, EDWIN, hairdresser and tobacconist, 60, Raglan Street, and 193, Commercial Road, Newport, Mon. Trustee, G. H. Llewellyn, Westgate Chambers, Newport, Mon. September 9th, 1904.

HOCHFELD, DAVID, cigar dealer, 74, Blenheim Crescent, Notting Hill, W., and 91, Leadenhall Street, London, E.C. Trustee, G. W. Chapman, Bankruptcy Buildings, Carey Street, London, W.C. August 16th, 1904.

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LEE, CHARLES, retail tobacconist and photographer, 62, Bridge Street, and 22, Market Place, Heywood, Lancs. September 10th, 1904.

SAMUELSON, BERTHA (trading as H. Samuelson and Co.), tobacconist, 41, Nevill Street, Southport, Lancs. Trustee, T. H. Crane, 211, Lord Street, Southport. August 30th, 1904.

WILKINSON, BENJAMIN, formerly confectioner and tobacconist, late 26, Leonard Street, and 140, Scotland Road, Nelson, Lancs. Trustee, C. H. Plant, 14, Chapel Street, Preston. July 25th, 1904.

Dissolutions of Partnerships.

HOWARD, HEBER EDWIN, and GEORGE HENRY DALE, cigar and whisky dealers, 174, Corporation Street, Birmingham, under the style or firm of the Princeba Cigar Company.

WHITE, JAMES, FRANK WHITE, and ERNEST WHITE, tobacco and cigar merchants, Ashton-under-Lyne, Lancs, under the style of J. White & Co.

In the Matter of—

ARTHUR BARTON WARNER, of 20, High Ousegate, York. The public examination of the above debtor was held on October 7th, 1904, at the York Bankruptcy Court; the liabilities were returned at £844. Mr. Norman Crombie represented the debtor. Answering the Official Receiver, debtor stated that he commenced business on February 7th last, and filed his petition on September 3rd, so that the business had only lasted six months. He was formerly a furniture salesman at West Hartlepool, and had no knowledge of either the tobacconist, hairdressing, or fancy trade, but he was under the impression that they were easy to understand, and very little experience was required. He formerly lived in York for about twenty years, and thought he would be able to make a business pay.—"Yet in the course of six months you appear to have loaded yourself with debt to the extent of £844," said the Official Receiver. —Debtor admitted that this was correct, and added, "being fairly well known in the town I thought I might have a chance." Continuing, he said that he managed the business himself, despite the fact that he had no previous knowledge of it. He commenced with a capital of £200 that he had borrowed from his wife, who converted brewery shares of that value. His wife had also assisted him in other ways, and she was one of his largest creditors. The explanation he gave as to his deficiency was that he had lost money in the ordinary course of business. Beyond that he could not say how he got through the money. It was not through gambling, as he had done very little of it. Five pounds would be the extent of his losses in that way. He had attended one race meeting at York and lost about fr. He admitted that his personal expenses had been heavy. He had joined the cricket club and done a good deal of " treatin the hope of improving his business in that way. He had kept no books.—"Cannot you see your trading has been utterly reckless?" commented the Official Receiver. "You have been pouring money out without any return, and you have let 63 people in as creditors. Can you attempt to justify it?"—Debtor could not, and the examination was adjourned for formal completion.

BEFORE AND AFTER MARRIAGE.

Wife—I wish you would give up smoking such expensive cigars. We can't afford such extravagance.

Husband—You never objected to my smoking such expensive cigars before we were married, my dear.

Wife—That was because I had a very false idea of your financial resources.

THE TOBACCO TRADE SPORTS

Copy of Letter received from the Tobacco Trade Benevolent Association, 5, Mark Lane, E.C., dated London, September 12th, 1904.

WILLIAM DAW, Esq., Treasurer.

TOBACCO MANUFACTURING TRADES' ANNUAL ATHLETIC SPORTS.

DEAR SIR,

175, Shoreditch.

My Committee (at their monthly meeting last week) have passed a cordial vote of thanks to you and the other gentlemen of your Committee for the handsome and welcome cheque of £52 ros. as the surplus arising out of the Tobacco Trades' First Annual Athletic Sports, and I beg you to convey those thanks to all those who worked so well.

My Committee think that the result achieved is most gratifying, and in wishing you further success they would like it known how much they appreciate the contributions in labour or money by so many good friends.

I am, Dear Sir,
Yours faithfully,
(Signed) C. VOGELSBERGER, Hon. Sec.

The result above referred to must be considered very satisfactory, and we may add that the accounts have been audited by Messrs. Craig, Gardner & Harris, of Copthall Chambers, E.C., and H. Dilliston, Esq., of Messrs. Faulkner & Co., Blackfriars.

DRIVEN MAD BY THE WEED .- The theory that smoking and insanity can ever bear even the remotest relation one to the other will probably be rejected with scorn by most devotees of the fragrant weed. But that such a contingency is more than probable, providing that the right kind of tobacco be used, the following startling examples will serve to show. In some parts of South America, when the local supplies of tobacco run short, the leaves of the "thorn apple"—locally called "stramonium "-are used us a substitute, with results that are ruinous to the health of the smoker. Excessive indulgence in this weird mixture induces first a partial paralysis of the eyes; next convulsions of the most terrible order, and the inevitable climax is raving insanity and death. Incredible though it may seem, it is, nevertheless, a fact that several cases of insanity and suicide in the West of England have been attributed to the use of the tomato leaf in the form of tobacco—a common abuse indulged in by farm labourers and men of similar ilk. The leaf of the common potato is also smoked in the same way, and with similarly disastrous results. Another braindestroying substitute for tobacco is "bhang," or Indian hemp, indulgence in which induces the most terrible forms of insanity and homicidal mania. It is used generally by the inhabitants of the Malay Peninsula, where its awful ravages are everywhere apparent. Among the natives of the Bahamas a favourite smoking mixture is that known to British botanists as "Lascarilla" bark. It is a potent narcotic, and its first effects are of a very soothing nature; but when smoked continually it causes paralysis and hallucinations, culminating in raving mania. In the Balkans a favourite substitute for tobacco among the peasantry is a species of wild lobelia, locally called "Tambeki." This weird mixture is not only most noxious to the taste and smell, but is also a deadly poison, producing cancer, epilepsy, and madness. A dangerous and in-curable form of aphasia, ending in mania, is prevalent among the natives of British South Africa. This disease is said to be due largely to the excessive use of the leaves of the camphor-plant as a substitute for tobacco.-Household Words.

"BLACKFRIARS" -CIGAR-

2d. each. 7 for I/-.

The leading twopenny Cigar and best selling line in the Trade.

W. & F. FAULKNER,

(Branch of the Imperial Tobacco Co. of Creat Britain and Ireland, Ltd.),

BLACKFRIARS ROAD, LONDON.

DO YOU SELL PICTORIAL POST GARDS?

IF NOT, YOU ARE MISSING GOOD BUSINESS.

BRITISH VIEWS. CONTINENTAL THOUSANDS OF FANCY VIEWS. THOUSANDS OF FANCY STUDIES. PHOTOGRAPHIC POST GARDS INALL VARIETIES.

ASSORTED SAMPLE PARCEL FOR P.O. 10/

CATALOGUES FREE

PHOTOCHROM 35 HOSIER LANE SNOW HILL,

SEND US YOUR ENQUIRIES

Something about Perique Tobacco.



RECENT visit by the writer to Louisiana has reawakened an interest in the singular product of tobacco which is grown and manufactured in that State, and about which there is so much curiosity even among those who are familiar with other types of tobacco.

Perique tobacco is not the name of a variety, for almost any shipping variety treated in the same way will yield the Perique tobacco. It is true that the climate and soil of particular parishes in Louisiana may lend their influence to intensify a special spirituous flavour, but even the flavour may be approximated. It is not the special variety, therefore, that makes the distinctive characteristics of this tobacco, but the method of handling and curing it. It is grown mainly in St. James parish, Louisiana, by the Arcadians, the descendants of the French colony which was expelled from Acadia, now Nova Scotia, in The cruelty practised by the English soldiery in driving the whole population on shipboard, in many cases separating children from parents, wives from husbands, and breaking the tenderer ties of lovers, forms the foundation of Longfellow's Evangeline, one of the most pathetic poems in our language. The exiles were put off the ships all along the Atlantic coast, and while many perished through destitution and want, others found their way to the Mississippi river, and ultimately joined their countrymen in Louisiana.

There are two principal centres in St. James' parish occupied by these people who cultivate Perique tobacco. One of these lies immediately on the Mississippi river, the post village, Convent, being about the middle of the belt. Grande Pointe is the second, which occupies an insular position beyond the swamps and near Lake Maurepas. At both of these points Perique tobacco is cultivated and prepared for market. The lands at Grande Pointe are called vacheries, because they formerly were covered with a lense growth of cane, upon which cattle fed, and so they came to be known as cattle lands, or vacheries. These lands at Grande Pointe are owned by about fifteen proprietors in small holdings of from twelve to fifty acres. The amount cultivated in the parish is about 147 acres, and the entire quantity grown does not exceed 54,000 pounds, and yet so peculiar is the product that no tobacco grown on the continent is better known than the Perique.

The tobacco soils are very deep and fertile, though somewhat compact on the river banks, but are very friable and light in the vacheries. The land is broken for tobacco in the month of January. In the month of February furrows are run four or five feet apart, and beds are smoothed off by a hand rake, and the tobacco plants set on these about three feet apart. They are carefully cultivated with a piochon, a combined harrow and cultivator, and a subsoil plough, the latter being run in between the rows so as to secure drainage. Hoes are used to extirpate the grass about the plants and to keep it clean, which is often very troublesome, especially where the coco grass has obtained The tobacco in that semi-tropical region grows rapidly. The plants are topped to 12 or 18 leaves. No priming is done. In from four to five weeks after topping it is cut without splitting the stalk, and carried by hand to open sheds. In these sheds ropes are stretched longitudinally about 18 inches apart. Small pieces of cane are sharpened and driven into each plant at such an angle as to form a hook. The plants are then hung by these hooks to the ropes and left to be cured by atmospheric influences. As the plants wilt, the distance between them is lessened.

At this stage the peculiar manipulation of the tobacco begins which gives it its distinctive qualities. As the

leaves become embrowned, and before the stem is cured, each plant is taken down and the leaves plucked off one at a time. The green stem is pulled out and the stemmed leaves are made into a loose twist and immediately put under heavy pressure. The twists are packed in boxes eleven inches square, each capable of holding 50 pounds when the weight is put on. These are put under lever prizes, and heavy weights attached to the ends of the levers. After remaining in press for twenty-four hours the twists are taken out and thoroughly aired for a few minutes. The exuded juices, very black and tarry, are reabsorbed, and the leaves are again made into twists and subjected again to pressure. The pressure is equal to a weight of 7,000 pounds to the square foot. This treatment is repeated for ten days in succession, each twist being opened, aired, and turned in the box every day, so that the juices may saturate the whole mass. From a light brown the tobacco grows darker each day until it fairly shines in its oily blackness. The manipulation becomes less frequent after ten days, but the tobacco is taken out and aired at intervals of a week or more for a period of three months, when it is fully cured, and gives out a rich, spirituous, aromatic odour. It is cured and preserved by its own

Afterwards it is put up in cylindrical rolls, called carottes, and a rope wound in a coil around each from end to end. A man, with a boy at the windlass to help in winding the rope, can put up ten 4-pound carottes in a day. making of carottes is generally the work of winter and leisure days. The tobacco often remains in boxes under pressure for twelve months. The yield per arpent—an arpent being about five-sixths of an English acre—is about 75 carottes, or 300 pounds, equivalent to 360 pounds per acre. But the stem, which makes about 25 per cent. of the weight of leaf, if added, for the sake of making a comparison with the yield 480 pounds per acre. There is a shrinkage of 20 per cent. in curing, which would give an actual yield per acre of 600 pounds. A larger yield could be made, but it would be at the expense of the peculiar sweetness and flavour of the tobacco.—Col. J. B. KILLEBREW, in Southern Farm Magazine.

NEW LINES.

CLARENCE CIGARETTES.—The Carreras and Marciana Cigarette Co. Ltd. have favoured us with samples of their new line of Clarence cigarettes. This line retails at 4d. per box of 10, and it is claimed that they will stand comparison with the best brand on the market. After a careful test we have no hesitation in cordially recommending retailers to give the cigarettes a trial. They are carefully made from really high-class Virginia, and have a very agreeable flavour. We think they will just meet the demand for a cigarette a little dearer than the usual popular threepenny packet, and yet considerably under the 6d. packets which the more luxurious smokers purchase. Certainly they are well worth the extra penny, and when once introduced to smokers repeat orders should be frequent.

WAVERLEY CIGARETTES.—We have received from Messrs. Lambert & Butler samples of their Waverley cigarettes. They are sold in 10's, 20's, 50's, and 100's, and after giving them a trial we are of opinion that they are excellent value. The 10's especially should go well, and prove a highly popular "threepenny." The tobacco has evidently been very carefully selected, and the cigarettes are admirably made.

THE CICARETTE WORLD AND TOBACCO NEWS, OCTOBER, 1904.

SMOKE

SALONICA

EGYPTIAN CIGARETTES

CAIRO'S BEST.



CAIRO-EGYPT

KASR EL NIL.

SIOUFFI PASHA PALACE.

The SALONICA CIGARETTE CO., 45, St. Mary Axe, E.C.

New Line.



LLOYDS'

'Golden Melon' Mixture



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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

CARRERAS LIMITED.

Directors :

JOHN CROWLE, Chairman. JAMES W. CUNDALL.

BERNHARD BARON, Managing Director. FRANK DURRANT. WILLIAM J. YAPP.

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To

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REPORT OF THE DIRECTORS PRESENTED TO THE FIRST ANNUAL GENERAL MEETING

HELD ON MONDAY, THE 26TH DAY OF SEPTEMBER, 1904.

THE directors have pleasure in submitting the statement of accounts and balance sheet for the period since the incorporation of the company to the 31st July, 1904 (131 months).

The amount to the credit of profit and loss account, after writing off all advertising for the year and provid ng for all depreciations, bad debts, &c., is £17,270 16s. 8d., which the directors propose to deal with as follows :-

Full dividend on 6 per cent. Cumulative	£	s.	d.
Preference Shares to July 31st, 1904 Interim dividend at the rate of 2½ per cent.	3,132	17	I
paid in January, 1904 To pay a further dividend at the rate of 75	2,600	18	6
per cent. (making 10 per cent. for the year) To carry forward the sum of	8,518 3,018	3	5 8

£17,270 16 8

An agreement has been entered into between this company and Carreras & Marcianus Cigarettes, Ltd., a branch business established for the purpose of manufacturing and selling cigarettes made from the company's well-known brands of tobacco. Although the cigarettes of this branch company have only been on the market six weeks, the accounts show a good profit.

Carreras, Ltd., being interested in the new company to the extent of two-thirds of its capital, it is expected that the sale of cigarettes will materially add to the profits of our business, but, as the books of the two companies were closed this year on the same date, nothing has been brought into the accounts now presented in respect of the profits of the cigarette business.

The manufacturing part of the business, formerly carried on in the West End, was transferred in February last to large and convenient premises at St. James' Place, Aldgate, E.C. This factory has been equipped with the latest improved tobacco manufacturing machinery, and the directors are confident that with the facilities now at their disposal they will be able to meet the growing demand for the company's well-known brands.

It is gratifying to record the valuable services rendered by the managing director, Mr. Bernhard Baron, in connection with the establishment of the new factory and the general management of the business of the two companies.

The company's new brand of tobacco, "Black Cat"

mixture, invented by Mr. Baron, is proving a great success. In accordance with the company's Articles of Association, Mr. John Crowle retires by rotation, and, being eligible, will be proposed for re-election as a director.

Mr. Frank Durrant also retires, but does not offer himself for re-election, and the directors recommend the election of Mr. Louis B. Baron as a director.

The auditors, Messrs. J. H. Champness, Corderoy & Co., also retire, but offer themselves for re-election.

By Order of the Board,

H. W. DANBURY, Secretary.

PROFIT AND LOSS ACCOUNT, June 15th, 1903. to July 31st, 1904.	
Dr. 3.34, 1964.	
£ s. d.	
To General Expenses, including adver-	
tising and provision for bad debts 8,053 12 4	
Amounts written off Lease, Fixtures,	
Plant, Machinery, Cutting Agree-	
ment Compensation Account, &c. 908 0	
Managing Director's Commission 70 15	
, Net Profit carried down 17,270 16 8	
£27,612 13 4	1
,, Dividends on 6 per cent. Cumulative	
Preference Shares to 19th June,	
Shares at rate of 24 per cent.	
paid in January, 1904 2,600 18 6	
Torono Torosci I I D. D. 1 5,392 14 4	1
, Income Tax Schedule D.—Balance after crediting amount deducted	
from dividend	2
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£17,270 16 8	
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By Gross Profits, including Transfer Fees 27,612 13	
By Net Profit brought down	
£17,270 16 8	
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AUDITORS' CERTIFICATE.

In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as auditors have been complied

(Signed) J. H. CHAMPNESS, CORDEROY & Co., 103, Cannon Street, Chartered Accountants. London, E.C. 12th September, 1904.

THE CICARETTE WORLD AND TOBACCO NEWS, OCTOBER, 1904.

AUDITORS' REPORT.

THE SHAREHOLDERS. CARRERAS, LTD.

We best to report that we have examined the accounts of Carreras, we best to report the accounts of the company to the 31st July last, and some sheet which bears our certificate of even date. Sheet which bears our certificate of even date. We and the accounts properly vouched and correct, and in we and the Balance Sheet referred to is properly drawn up so the balance sheet referred to is properly drawn up so shown by the books of the Company's shown by the books of the Company. as shown by the books of the Company.

(Signed) J. H. CHAMPNESS, CORDEROY & Co. Chartered Accountants.

Cannon Street, London, E.C., 12th September, 1904.

BOOKT OF PROCEEDINGS AT THE FIRST ANNUAL GENERAL MEETING of the Company held on Monday, September oth 1904 at the Offices, 4, 5, 6, 7 and 8, St. James' Place, Aldgate, London, E.C., Mr. John Crowle, the Chairman, presiding.

The CHAIRMAN.—Gentlemen, I will call upon the Secreary to read the notice convening the meeting.

The SECRETARY read the following notice :-" Notice shereby given that the First Annual General Meeting of the Company will be held at the Offices, 4, 5, 6, 7 and 8, 1 James' Place, Aldgate, London, E.C., on Monday, the 26th day of September, 1904, at 11.30 a.m., for the purpose of considering the Directors' Report and Statement d Accounts to July 31st last; of declaring a dividend, the re-election of Directors and Auditors, and the transaction of the ordinary general business of the Company required to be dealt with at such meeting.

Transfer Books closed from September 12th to September 20th, 1904, both days inclusive. By Order of the

Board,

" (Signed) H. W. DANBURY, Secretary.

Registered Office:—4, 5, 6, 7 and 8, St. James' Place, "Aldgate, London, E.C., 15th September, 1904."

The CHAIRMAN.—Gentlemen, I suggest that the printed profit and loss account and the balance sheet as circulated be taken as read, and I call upon the Secretary to read

the auditors' report to the shareholders.

The Secretary read the following report of the Auditors:
"To the Shareholders, Carreras, Ltd. We beg to report that we have examined the accounts of Carreras, Ltd., from the inception of the company to the 31st of July last, and the balance sheet which bears our certificate of even date. We find the accounts properly vouched and correct, and in our opinion the balance sheet referred to is properly drawn up, so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the company.

"(Signed) J. H. CHAMPNESS, CORDEROY & Co., Chartered Accountants. 103, Cannon Street, Chartered Acc.
London, E.C., 12th September, 1904.

The CHAIRMAN.—It is with pleasure, gentlemen, that I stand before you this morning at this our first annual meeting. It is the desire of your directors to say but very little to-day at this meeting for special reasons of our own. That being so, I shall make but very few comments at this our first meeting. You have got a very full report here, which states very clearly the working of the company during the past year. During that period we have had many and great difficulties to contend with in removing our That, of course, has been set forth in the report, but I will just allude to it on this occasion on account of the great expense to which we have been put. Again, on the other hand, removing and working up a new business and opening new branches entails a great deal of expense. That, of course, has had to be paid for out of the first year's working, but notwithstanding the difficulties that we have had to contend with, the balance sheet presented to you is, I think, a very satisfactory one—(hear, hear)—and you as holders or part holders of this company may congratulate yourselves that the working has been so satisfactory (hear, hear.) The balance that we have to

distribute and the amount carried forward shows you very clearly that there is something in the future that we do not want to talk of to-day. Therefore I will say no more, but if there are any shareholders present who wish to ask any questions respecting any items in the balance sheet I shall be very pleased to give you the best information I can. If there are no questions, gentlemen, I will move the adoption of the report and accounts as presented to you. Will anyone second that?

Mr. MAYER.-I beg to second that resolution.

The CHAIRMAN.—Gentlemen, it has been moved and seconded that the report and accounts be adopted. Those that are in favour please signify in the usual way. On the contrary. Carried unanimously. I now, gentlemen. propose the payment of a dividend on the ordinary shares at the rate of 71 per cent., making 10 per cent. for the year.

Mr. Bernhard Baron.—I second that.

The CHAIRMAN.—It has been moved and seconded that a dividend at the rate of 7½ per cent. be paid, making 10 per cent. for the year. Those that approve signify in the usual way. To the contrary. It is carried. I will now propose the election of Mr. Louis B. Baron to a seat on the Board rendered vacant by the retirement of Mr. Durrant.

Mr. CUNDALL.—I have much pleasure in seconding that

The CHAIRMAN.—It has been proposed and seconded that Mr. Louis B. Baron shall become a director for the ensuing year. Those that approve please signify in the usual way. Anyone against? Carried. I will now ask Mr. Baron, our managing director, to speak to you.

Mr. Bernhard Baron.—Gentlemen, as you are aware by the report, our worthy chairman retires at this meeting, but offers himself for re-election, and I have great pleasure in nominating him as a director for the ensuing year. I have nothing further to say in regard to our business. I have always experienced one thing in my business life, and that is that unity means strength, and you will find this out in the future of our company. I will tell you that we are all unanimous in our working and in our directorship, and wherever there is unity there is success, and we will surely succeed, and I hope next year, if you are alive, you will be more pleased than you are to-day.

Mr. YAPP.—Gentlemen, I shall be very pleased to second

that resolution.

Mr. CUNDALL.—I will put the resolution, as it concerns the Chairman. It has been proposed and seconded that Mr. John Crowle be re-elected a director of this company. Those who are in favour will please signify in the usual

way. On the contrary. Carried unanimously.

The Chairman.—I thank you, gentlemen, for my re-election. I will continue to do my best in furthering the interests of this company. Following up the remarks of Mr. Baron, when he said that where there is unity there is strength, I may say that we are working one and all trying to do everything we can to further your interests, and in furthering your interests we shall be furthering our own likewise. I have now great pleasure in asking one of the shareholders to propose the re-election of Messrs. J. H. Champness, Corderoy & Co. as auditors for the ensuing year at a remuneration to be fixed by the directors. Will any shareholder kindly propose that?

Mr. MAYER.—I shall have much pleasure, Mr. Chairman,

in proposing that resolution.

Mr. KEARTON.—I will second it.

The Chairman.—It has been proposed and seconded that the auditors be re-elected. Those in favour please signify in the usual way. On the contrary. Carried unanimously. That is all the business of the day, gentlemenit has been short and sweet. You must do the same as your directors. We are looking forward to the future, and I believe that the result of the working of this year will be eminently satisfactory. Therefore have patience, and wait for the results, and I hope by next year we shall have a longer report and a fuller one still to encourage you for the future.

Mr. MAYER. - Mr. Chairman, will you allow me a few I don't think it would be right to close this meeting without proposing a vote of thanks to the words, please. directors, which I have much pleasure in doing, coupling it with the name of the managing director, Mr. B. Baron (hear, hear). I think that in this our first year we may congratulate ourselves upon the very successful way in which you have conducted this business. We all know that as business men in starting new factories, &c., there are many difficulties which you have had to contend with, and of course, as you say in the report, this has entailed exceptional expenses which have been wiped out. I think that the business has been managed very successfully, and we all teel sure that as the first year has shown such a success, with the good sense and with the activity and determination of the managing director along with the other directors, in the next year we shall have a much better result, as the directors have indeed told us. I hope that the meeting of Carreras, Ltd., next year will not be able to be held in this place, unless you gentlemen keep the shares to yourselves—(laughter)—but I hope that we shall have many more shareholders, so that we may have to meet in a large hall. I have much pleasure in proposing a vote of thanks to the directors, coupled with the name of the managing director (hear, hear).

Mr. Leverson.-I have much pleasure in seconding the

resolution.

The resolution was carried by acclamation.

The CHAIRMAN.-We thank you for the confidence which you have reposed in us, and for the great trust that you are placing in us. All I can say for myself is that I shall do my utmost, and so I believe will my colleagues, to merit that trust and confidence for the future as we have done in the past. I will not speak for more than the other directors; Mr. Baron will speak for himself, and all I can say is that Mr. Baron has undertaken very heavy work. He has been working at it like a man and sticking to it from morning till night, and hence the result that you see in the balance sheet, in co-operation with the other directors. I will ask Mr. Baron to speak for himself, and to thank you for the confidence you have reposed in him along with the other directors

Mr. Bernhard Baron.—Gentlemen, I thank you very much, and I thank Mr. Mayer especially for the way he has talked about the attention I give to this company. It is rather a hard task for a man to say anything about himself (laughter). I think I will leave it just where it is; that is perhaps the best. I thank you again. There is one word I must say. You have given too much credit to me; believe me, gentlemen, that my co-directors have always been willing to help me with their advice and assistance in the management, and therefore, while it is true that I am doing some work, they are doing just as much as I am.

The CHAIRMAN.—That is the end of the meeting, gentlemen. I hope I shall have the pleasure of welcoming all of you here again this time twelve months.

The proceedings then terminated

TOBACCO GROWING IN IRELAND.

I HAVE already, if I mistake not, written in The Observer on the series of experiments made during the last few years by the Irish Department of Agriculture in regard to the growing of tobacco in this country. On and off, they were fairly successful, but not quite satisfactory. The tobacco grew all right, but there were difficulties after the harvesting of the crop. One of these, of course, was the subsequent handling of it. But the heavy duty was a still greater stumbling-block. There could be no revival of tobaccogrowing in Ireland-tobacco-growing was once a fairly important Irish industry—unless the Inland Revenue

authorities met the Agricultural Department half way. That is what has occurred—largely through the enthusiasm and persistency, in the House of Commons, of Mr. Wm. Redmond, backed, of course, by the solid support of the Irish Parliamentary Party. The reduction in the duty for home-grown leaf is one-third, a very considerable bounty. In fact, it for the first time gives the experiment of tobacco growing in Ireland a chance, and assures us that the question can be settled, if not this year, certainly within the next two or three. The experiments of the Agricultural Department, as I have said, have been going on for some years in various parts of the country. main experiment this year is being conducted in co. Meath. on the estate and under the supervision of Colonel Everard. one of the Liberal landlords who helped to bring about the Land Conference which led to Mr. Wyndham's Land Bill, and who is now, I believe, a member of the new Irish Reform Association, whose chief object is to bring Irish Parties together and to secure an extension of Irish local government. Some twenty acres of the plant have been put down, and every provision has been made as to sheds, store-rooms, drying and fumigating stores, &c .- for Colonel Everard had been experimenting in tobacco growing even before the Department took up the question. It is understood that the growth of Colonel Everard's plants has exceeded all expectations. The weather, unlike that of last year, has, on the whole, been favourable. The crucial part of the experiment, however, is that which arises after the crop has been gathered in. No certain conclusion has been come to on this side of the question, although Irish tobacco has already been sold in Dublin. But the present winter is almost certain to solve the problem. There is, undoubtedly, suitable soil in Ireland on which to grow tobacco leaf-in no less, indeed, than eight counties in Leinster and Munster. All that is now necessary is the steady support of the Inland Revenue authorities and the Department of Agriculture. What the Department has to do is to teach the business of curing the leaf. The Inland Revenue has met the situation with a series of very liberal and considerate regulations. No restrictions worth mentioning are placed on the grower of the leaf, or the curer or dryer of the plant. The officials of the Inland Reveune service are directed to give every facility for the development of the industry. All that a farmer who wishes to try his hand at the crop has to do is to make a declaration on the approved form that he will afford to the officers of Inland Revenue free access at all times to the planted land, and to all places and rooms used for drying, curing, or storing tobacco grown by him, and that all tobacco so given shall be produced to the proper Revenue official, to be charged with duty, or otherwise disposed of in accordance with the regulations. Previous to planting the tobacco this declaration must be made, and the approval of the Inland Revenue Board obtained. When the tobacco is fit to be cut, or gathered, at least twenty hours' notice must be given the officials, and provision is made that when any portion is considered unfit for use, or unprofitable to cure, arrangements will be made for its destruction, which must be carried out in the presence of the officials. Provision is also made, where the drying, curing, or storing of the leaf is not carried out on the farm where it is grown, to have it removed to a recognised central drying shed, where it will be dealt with until it is packed in bales or casks to be removed for duty. No leaf can be removed without a "permit." When the tobacco is cured it may be either sold and the duty at once paid on it, or it may be removed into a Crown warehouse, where it may be kept until it is required by the manufacturer, and duty need be paid on it only then. When the duty is payable, the full duty will, in the first instance, have to be paid, and then the refund of one-third will be allowed by the officials.

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These regulations on the Inland Revenue authorities seem very reasonable, and, indeed, encouraging. The rest now depends on Colonel Everard and the Agricultural Department. If they succeed it may mean something big to Ireland.—Dublin Correspondent of *The Observer*.

SMOKING SOCIALS.

Wa few minutes past six o'clock on September 18th the trates tabernacle, built on the spot where George Whitefield ored tale in the middle of the eighteenth century, was already orked in the people, who had come for the evening service, which Mr. Sylvester Horne preached. More things which the changed in those 150 years than the personality of preacher; and as the finest example of the varied and preserved and the preserved and the varied and control work done by the mission centres of the London osregational Union, this institutional church deserves great success it has undoubtedly attained. has been won by strenuous hard work and by the pheation to higher things of those principles which ake a great business concern flourishing; by the realisatoo, that religion is not so much a matter of creeds and narrow tenets as of the general conduct of life, and the facing of those complicated living issues which modern esstence in a crowded metropolis has brought into a prominence not perhaps sudden in fact, but certainly only tely realised. Among the many ways of doing good, sides the actual religious service and the preaching at the services which have been mentioned, the men at the head of "Whitefield's" have determined to give their congregation, and their congregation's friends, a meetingplace where they can come for tea in the afternoon, or for little music in the evening, among beautiful but simple surroundings that are made as homelike and as unobtrusively

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For the present Toplady Hall is used for such assemblages as our representative visited for afternoon tea. It is a ine room, with white rows of light pillars that support on girders the tabernacle above it. At one corner is the marble tablet and the brass cross which record the grave of the Rev. Augustus Montague Toplady, vicar of Broad Hanbury, in Devon, who was born in 1740, and died when he was 38, after having written a hymn which thousands upon thousands have sung, and will sing while hymns exist at all—"Rock of Ages." In this hall the large expanse of carpet is dotted with neat little tables, at one of which you may sit down and order as much tea as any man can eat and drink for less than sixpence. On a platform at one end is a piano. After the evening service above is over, this hall is used for concerts, which are largely attended between half-past eight and ten; and it is the fact that smoking is permitted at these concerts that seems to have been a stumbling-block to some critics, who cannot have taken the trouble to see what goes on for themselves. A large number of young men and women are only too glad to be able to spend their evenings in so pleasant a manner, and if the young men like to smoke there seems absolutely no reason whatever why they should not do so. It appears to have been thought that smoking was in some desecrating way being mingled with divine service. Nothing could be farther from the case. "We are not quite such fools at that," said Mr. James Holmes to our representative. The evening closes after the music is over with a few verses from the Bible, and a hymn, just as if everyone present had been at home for the short family prayers familiar to every Christian household. Piety is not mixed with pipes, nor are texts adulterated with

A good, simple, living work is being carried on rightly and well, and will be continued on the same lines, whatever misconstructions may be put upon it. In a short time the new buildings which the mission owes to the generous donation of £12,000 from Mr. W. H. Brown, will be ready, and then these concerts will take place in the new basement, which is to contain a conversation room, a "quiet and a recreation room, which will be open till half-past ten every night. On the next floor will be a recreation room for girls, and three special bedrooms, reserved for girls who come up to London and do not know at first where to lodge-and a more valuable addition

could hardly be imagined. These rooms are next to the flat in which Mr. and Mrs. Holmes will themselves reside, and under their special supervision. To the organising powers and healthy energy of Mr. James Holmes, his capable assistant, Mr. Sylvester Horne owes a very large measure of that success in which his own personality has been a striking factor. Both Mrs. Horne and Mrs. Holmes are heartily entering into the work as well, and are members of the council, on which are to be found the names of Messrs. Robert Wallace, K.C., M.P., Harry G. Spicer, Walter Hazell, J.P., P. W. Wilson, E. Cozens-Hardy. Arthur J. Harris, and three other ladies.

There is no doubt that in so commanding a site in one London's busiest thoroughfares, the work done is of very great and general benefit. It deserves every encouragement, and can well afford to disregard entirely those criticisms which have been only due to an imperfect conception of the methods employed.—Daily Telegraph.

Portuguese Tobacco Monopoly.

THE FARMING COMPANY AND ITS NEW CONVENTION.

THE financial papers here have recently been engaged in a controversy respecting the Portuguese tobacco monopoly and the farming company, the Compagnie des Tabacs de Portugal. The discussion has turned on the new convention between the company and the Portuguese Government, and the respective merits of the old and new arrangements. Opinion has been very much divided on this issue, and the controversy is not yet at an end. The Compagnie des Tabacs de Portugal was formed in 1891 for the purpose of manufacturing and selling tobaccos not only in the kingdom of Portugal, but in all the Portuguese colonies. The capital was 9,000 contos (about £2,000,000), in 100,000 £20 shares, and the price of these rose rapidly to £22 15s. in 1896, to £29 12s. in 1900, and recently to £35. In return for the entire tobacco monopoly the company undertook to pay to the Government an annual royalty, gradually increasing from 4,250 contos (about £940,000) in 1891 to 4,500 contos (about £1,000,000) in 1902, and until the end of the concession. In addition to this royalty, when the net profits exceeded about £1,150,000, 60 per cent. of the surplus went to the State and 40 per cent. to the company, after deducting 10 per cent. for the reserve fund. The company also bound itself to give a certain percentage to the employees when there was a surplus, to retain the services of all the old employees under certain conditions, and to carry out other minor obligations. The duration of the company's concession was fixed at 35 years, but the Government reserved the right of cancelling the agreement in 1907, subject to two years' notice, and on condition of calling in all the debentures outstanding at that time. These debentures (500,000 of £20 each at 4½ per cent. interest) represent a loan to the Government.

The company did good business, and the profits rapidly increased, thus inviting competition. In 1900 the Lisbon Match Company made advantageous propositions to the Government with a view of securing the monopoly for itself. In return for the grant of the concession in 1907 it offered to take over all the debentures then extant, and to pay an annual royalty increasing from about £1,222,000 in 1907 to £1,333,000 in 1926. The Match Company having recently increased its capital, renewed its offer to the Government, and the latter considered it a favourable opportunity to revise the agreement with the Compagnie des Tabacs de Portugal, and to impose upon it more onerous conditions. Rather than lose the concession the company agreed to enter into negotiations for its renewal on a new basis. There was much haggling, but in the end a new convention was drawn up, to be ratified

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at the end of the year. Under this convention the concession is prolonged till the year 1965, but the Government reserves the right of cancelling the agreement in 1926, 1936, 1946, and 1956 on the same conditions as beforethat is to say, two years' notice and taking over the debentures. The amount of the royalty is brought up to about 11.250.000 in 1905, increasing gradually to £1,350,000 in 1921. After allowing about £150,000 for interest on capital and smaller sums for other permanent charges, the profits are to be shared, 70 per cent, going to the State and 30 per cent. to the Company. Statistics show that the consumption of tobacco in Portugal and the colonies has nearly reached its highest point, and it is now expected to remain about stationary. Under these conditions there seem to be very reasonable grounds for the contention of those writers who forecast a diminution in dividends, and uphill work for the Compagnie des Tabacs de Portugal. Financial Times.

American Tobacco Merger.

DETAILS OF THE BIG CONSOLIDATION.

THE last issue of the Philadelphia News Bureau says :-The directors of the American Tobacco Company, Consolidated Tobacco Company, and Continental Tobacco Company, acting separately, have called meetings of the stockholders of these respective companies to be held on 30th September to adopt or reject a plan for the merger and consolidation of these three companies into one company, to be called the American Tobacco Company.
W. W. Fuller, counsel for the tobacco companies, issued the following statement on Friday regarding the proposed plan of the merger:-The success of the Consolidated Tobacco Company and of the American Tobacco Company and the Continental Tobacco Company, since the formation of consolidated companies, and the consequent addition, first of \$30,000,000 and then of \$10,000,000 additional of cash to the working capital of these companies, has been very great. It is believed that merger of the three companies into one company would work to the increased security and simplification of the whole investment and business, as well as the economy of management. A plan has been devised for this purpose which recognises existing priorities on the earnings and assets of the respective companies, and which it is thought is also otherwise fair and just in its treatment of respective stockholders of the stock and bonds of the three companies.

"The stocks and bonds of the three companies now outstanding are as follows: - American 8 per cent. noncumulative preferred, \$14,000,000; Continental 7 per cent. non-cumulative preferred stock, \$48,844,600, of which \$16,767,100 at par is held in the treasury of the American and Consolidated; Consolidated 4 per cent. 50 years gold bonds, \$157,378,200; Consolidated common stock, American common stock, \$54,500,000, of \$40,000,000; which Consolidated holds \$54,274,550, leaving held by others \$225,450; Continental common stock, \$48,846,100, of which Consolidated holds \$48,829,100, leaving held by

others \$17,000.

"The preferred stock of the American Tobacco Company and the Continental Tobacco Company have, as against all other present securities, the first claim on the earnings of the respective companies, as well as the first lien upon dissolution, on the assets of such companies. It is proposed that in the merger of the three companies these preferred stocks be converted into 6 per cent. 40 year gold bonds. Under the merger statutes of New Jersey 6 per cent. is the maximum interest which bonds issued in the act of merger can bear. In order to equalise the income from these 6 per cent. bonds with the income heretofore derived therefrom by the holders of the preferred stock, it is

proposed that the conversion of preferred stock into bonds be at the rate of \$116.3 of bonds for each share of Continental preferred stock, and \$133.\frac{1}{3} of bonds for each share of American preferred stock. The Continental preferred stock held by the American consolidated companies, amounting to \$16,767,100 at par, will be cancelled upon the merger, and the bond issue will therefore amount to \$56,090,416, or a decrease in the face value of these first securities of \$6,754,183, and a decrease in annual interest as compared with the present dividend charge of

\$1,173,697.
"It is proposed to convert the stock of the Consolidated Tobacco (\$40,000,000) and the American common stock and Continental Common stock not held by the Consolidated Tobacco Company (\$242,450) into common stock of the new company at par. It is proposed as an essential part of the plan that the holders of one-half of the Consolidated Tobacco Companies' 4 per cent. bonds exchange such bonds for 6 per cent. accumulative preferred stock of the new company at par, leaving such 4 per cent. bonds issue subject to the prior lien and charge of the 6 per cent. bonds, as against the earnings and assets of the new company, but converting these bonds into the direct obligation of the operating company, and by reducing by one-half the amount of the 4 per cent. bonds outstanding, so that the bonds outstanding will be \$78,689,100 instead of \$157,378,200. This exchange of one-half of Consolidated bonds outstanding for 6 per cent. of stock of the new company will be effected by an agreement, which has already been signed, by the holders of one-half of said bonds that they will take in exchange for their bonds at par either 6 per cent. preferred stock or in lieu thereof bonds to the extent of not over 50 per cent. thereof, so that the bondholders who have not signed the agreement may have an option of taking their holdings in bonds, or partly in bonds and partly common, but not to exceed 50 per cent. thereof,

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in said 6 per cent. preferred stock.
"The consummation of this plan will make the outstanding securities of the new company in order of their priority

as follows :-

Six per cent. bonds ... Four per cent. bonds ... \$56,090,416 76,689,100 Six per cent. preferred stock ... 78,689,100 Common stock ... 40,242,450

"Provision is made in the plan for the merger for additional common stock, which, of course, may be hereafter issued or not issued as the directors see fit, but if issued cannot impair the prior securities. The new company will pay to a trustee annually the sum of \$500,000, to be used in purchase in the open market for the remainder of the said 6 per cent. bonds at a price not to exceed \$120, with a provision that in case the bonds cannot in any instance be purchased at the price the money shall be returned to the company."—Financial Times.

OLD SMOKER'S DREAMS.—" It is about eighteen years since I was told to break loose from tobacco, as over-indulgence in smoking was about to knock me out," said S. J. Manson, of Chicago. "From that day, though so dear a lover of the weed, I haven't put a cigar or pipe between my lips, and yet, strange as it may sound, on numerous occasions I find myself puffing out huge clouds of smoke drawn from the most fragrant Havanas that ever were given to solace mankind. These smokes, let it be understood, come in my dreams, but the enjoyment they confer is as solid and substantial as in the old days, when the indulgence was a reality. Curiously enough, too, the visions always present a group of friends. I can see them puffing away vigorously. I catch the aroma they blow forth; I hear their conversation as in the old days, and the whole atmosphere is of tobacco. Yet, despite these vivid pictures, awakening brings no desire to resume the ancient habit, and so I expect to continue dreaming of smoking to the end of the chapter without ever putting it in practice."

ALL ABOUT TURKISH TOBACCO.

HE expression "Turkish tobacco" is almost as vague and meaningless as "American tobacco," as it covers almost as many varieties of leaf as does the latter. difference between the heavy Kentucky and

the Havana Seed of Connecticut is no greater than that the Havana he interior of the Smyrna Hat in heavy, gummy led from the interior of the Smyrna district. For purposes of convenience the Turkish tobacco of commerce may be lassified into the varieties that come from Turkey in Europe and Asia on the one hand, and those which come from adjacent countries on the other. The ever-increasing demand for these tobaccos makes all of them of especial interest at the present time. Of the latter category, Greek robacco leads in importance, and is followed by Crimean. Caucasus, Montenegrin, Bosnian, Servian, and Bulgarian.
The tobaccos raised in Turkey proper are divided into four great classes—the Cavalla, Smyrna, Latakia, and Samsoun. These are names of places, all four being seaports, the first on the southern coast of Roumelia, opposite the island of Thasos; the second on the eastern coast of the province of Aidin. Asia Minor; the third on the coast of Syria, opposite Cyprus; and the fourth, Samsoun, on the Black Sea.

Cavalla is the most important place, and its leaf is the most important of all the Turkish tobaccos. It is grown in many parts of Roumelia, and is there classified according to the district of its origin. When cured it is forwarded to Cavalla, where it is stored in the numerous warehouses of that city. These warehouses are owned by wealthy merchants, and are managed with great ability. the leaf received has been improperly cured, they re-cure They do all the packing, sorting, and baling. From Cavalla, which is a busy seaport, it is shipped to all parts of the world, and more especially to Germany, Great Britain, Egypt, Austro-Hungary, the United States, Roumania,

Russia, Italy, and Switzerland.

Smyrna, the second tobacco shipping port, has a large export trade. The predominant leaf in that market is known under the name of Ayassoluk, and is distinguished by being packed by the farmers with the leaves threaded upon long strings. Ayassoluk is remarkable for its deep, rich aroma, so deep that the leaf finds its chief employment

in blending, and is seldom used alone.

The Samsoun leaf ranges in colour from light yellow and light red to dark brown, and is seldom uniform in appearance. It does not seem to be cultivated with the same care as Cavalla leaf, and when packed by the farmers is seldom made into neat bundles. It has a rich aroma, a warm, pleasant flavour, and excellent burning quality. It is often used alone for making cigarettes and pipe tobaccos, but is more frequently blended with Cavalla and Smyrna.

Latakia has enjoyed prestige for many years, but does not seem to increase much in popularity. The country thereabouts varies greatly in topography, with the consequence that the leaf grown is equally varied. In the market numerous varieties are found, ranging from a small leaf two inches long to large fleshy affairs twenty and even twenty-four inches in length. In general the stems of the leaves are too heavy for cigarette making, but the leaf is used for the narghile, either plain or else mixed with other

Of the four classes, Cavalla is the most important, and, so far as the European and American markets are concerned. causes Latakia to sink into insignificance. The market classification of its leaf is very complex, and would not interest American readers. So far as American trade is concerned, it is divided into Dubec of Giu-bec, which brings from 70 cents to two dollars a pound. This is packed in small bales weighing from 12 to 25 pounds. The word

Giu-bec means the "belly leaf." In picking, the lower, or sand leaves, and the embryonic top leaves are rejected, and only the middle or "belly" leaves in the centre and upper part of the stem are taken by the grower. This is the origin of the word Dubec, which is a mispronunciation of the word Giu-bec. The second quality, Basma, comes packed in bales weighing from forty to eighty pounds, and costs from ten to seventy cents a pound. Below this comes what the Americans would call trash. It includes sand leaves, tops, broken and injured leaves, and brings from five to ten cents a pound in the open market. Little or none of it goes to the United States. Large quantities are exported to Germany, Holland, and other lands, where it is made into cheap cigarettes and snuff tobacco.

Tobacco culture in Turkey is not marked by either high knowledge or progress. It is carried on by farmers who have small holdings of land, and who follow in the footsteps of their fathers and grandfathers. This is especially the case with Turkey in Asia, where the methods of to-day are the same as those of a hundred years ago. In the Cavalla district the forces of civilisation have exerted considerable influence, and here and there modern ideas have obtained a foothold in the agricultural districts. The cultivation is carried on by the farmers and their wives and children. Those who are well to do have a donkey, which aids them about the farm; where there is no donkey, the wife takes its place. The fertilising is accomplished by driving a herd of sheep or goats into the fields several times a year, and letting nature do the rest. Irrigation is effected by loading a donkey with leaky water-cans, and driving him slowly up and down the fields where the plants are growing. Where there is no donkey, the stalwart wife performs this task, using for her water-pails two American kerosene cans. Thus doth the Standard Oil Company carry Christianity into Mohammedan lands! When the leaves are sufficiently ripe, they are cut, taken home, and strung and hung on poles supported by cross-pieces a few feet above the ground. At this point is the first sorting. The upper and finer leaves are strung by themselves, as are the middle and larger, the lower and still larger, and last of all the sand leaves. During the drying, the crop must be protected from rain and storm. When bad weather threatens, the entire family turns out and carries the leaf-laden poles into a barn, or even their own house, where they remain until the weather is dry again. When thoroughly sun-cured, the leaves are taken from the strings, bunched, baled, and wrapped. These operations consume the fall and winter months, the crop being ready for shipment about March to April. In January to March come the buyers, who purchase the crops from the farmers and forward them to Cavalla. These buyers are of all sorts. Some represent great cigarette manufacturers, others leaf dealers, and still others speculators pure and simple. When the farmers' bales reach the warehouses they are unpacked and reassorted. Frequently the leaf has been improperly cured, and more frequently parts of a single crop will be both well and poorly cured. Sometimes also the leaf has a poor burn, and needs long packing and storing to develop its full value. For crops of this class there are special storage rooms, where they are kept one, two, and even three years before they are finally put upon the market.

In this sorting and packing the Greeks seem to have a greater genius than any other nationality. At Cavalla is a large Greek population, which is supplied from the island of Thasos, just as there is one at Smyrna supplied from the island of Mitylene, which is employed in the warehouses. They regard the work as a technical education, and in many cases, after having served an apprenticeship

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in the warehouses, go to Alexandria, Cairo, London, Berlin, and New York, where they become leaf dealers, or, more frequently, cigarette manufacturers

While the Greek leaf is inferior to the Cavalla and Samsoun in delicacy and aroma, it burns well, and is therefore a valuable blend in cigarette making. Large amounts go to Egypt, where they are blended with Cavalla, Smyrna, and Samsoun to make the famous Egyptian cigarettes.

While the Turkish Government does little or nothing for its tobacco industry, its neighbours pursue the opposite policy. Greece, Montenegro, Herzegovina, and Bosnia have been energetic in aiding their tobacco growers in many ways. They have reduced the tariff on fertilisers; have engaged tobacco experts from other lands; have started Government factories to create a home market; have imposed differential duties in favour of the domestic leaf; have built roads, and even railroads, to lessen the cost of transportation, and in Herzegovina and Bosnia have conducted small Government farms. It is therefore fair to assume that in a few years the supply of Turkish tobacco will be largely and permanently increased.
All of these tobaccos are the results of the action of

climate and soil. The original leaf of south-eastern Europe came from the West Indies and probably from Cuba, although some authorities believe it was taken from the American mainland. But in the course of the years it has assumed a type peculiar to that part of the world. This type is not confined to the countries named hereinbefore. In Persia and Armenia, Trans-Caucasus, Bessarabia, and Hungary, where the soil and climate are somewhat alike to those of Greece, Turkey, and Syria, similar leaf has been grown without trouble from Turkish seed .- Tobacco Leaf.

CIGAR=MAKERS' STRIKE.

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HISTORY OF THE MOVEMENT.

Over seven hundred cigar-makers, of whom more than half are women and girls, are on strike in London, and the disaffected ones have been joined by many hands employed in the country. The trouble originated at the St. Luke's factory of the Imperial Tobacco Company, which includes thirteen of the largest firms in the Kingdom, and the disaffection quickly spread to other branches in the Metropolis. It seems that the Trust claims the right to return 5 per cent. of the work done by female operatives if considered unsatisfactory, and the women have to remake the cigars without extra remuneration. Apparently the same regulation does not apply to men, but that may be explained by the fact that they are subject to instant dismissal for bad work, while on the other hand piece hands can take their discharge at any time without notice.

The rule as applied to women has for some time been considered harsh and unjust, and the employees recently determined to make a stand. Some cigars were returned to a girl to be remade and she refused to execute the order, though admitting that the work was badly done, whereupon the offender was dismissed, and the manager intimated that all who sympathised with the protest would be paid off. Immediately all the female members of the union, numbering one hundred and seventy, sent in their cards, and subsequently left. Certain negotiations proceeded, and a deputation from the Cigar-makers' Association waited on the company to try to make peace, but the management declined to receive the officials, and the men unionists were informed that unless the girls returned to their employment that afternoon their places would be filled by others. This had no effect on the strikers, and accordingly the remainder of the girls and the men belonging to the society were paid off and locked out, bringing the total up to about five hundred. It is stated that only about one hundred non-unionists remain employed at the head factory in St. Luke's.

QUESTION OF TRADE ORGANISATION.

The union officials regard the rule for the return of 5 per cent. of cigars indifferently made as a mere pretext to fight the larger question of trade organisation among employees, and as proof of this the representatives point to the following notice, which was posted a few days ago at the chief factory:

"It is not necessary for any person employed by this company to belong to any society or association whatever to obtain employment in this factory, every one being accepted on his or her capability to do the work required. Persuasion to join any such society or other outside body, or the introduction of any literature, is strictly forbidden, and anyone disobeying this rule will be immediately discharged.

All complaints are to be addressed to the foreman or forewoman of the room, who will immediately report them to the manager.

'For the Imperial Tobacco Company, A. R. FAULKNER, Director."

The officials regard the notice as betraying the real object in view, viz., to crush whatever power is possessed by the trade unions. They complain that the customs of the trade are ignored and others imposed which can have but one effect. It has been the practice to distribute handbills of meetings, but such a course will no longer be possible. The workers look on the last paragraph as the introduction of the "spy" system, and they resent any interference with their liberty of action. A similar course has been pursued in America, and the unionists here object to the system.

A mass meeting of the workers was held at Wonderland, Whitechapel, when the whole situation was discussed in private, and arrangements made for financial support during the strike. It was decided that the men should receive 15s. per week and the women 8s., for which purpose other members of the union will increase their subscriptions—the men from 1s. to 2s. 6d. per week and the women from 6d. to is. The rate of pay will continue for three months in the event of a compromise not being arrived at, and afterwards the strike pay will be reduced to 6s. for men and 5s. for women. The Emigration Fund connected with the union, which provides grants of £5 to members desirous of going abroad, will for the time be suspended. It was also resolved at the meeting to call out every union man and woman in the employment of the Imperial Tobacco Company. The levy in London will bring in a good sum, as there are two thousand two hundred members of the association, but it is believed that the union has practically no funds, so the larger contribution cannot continue long.

APPEAL FOR HELP.

In order to obtain money for carrying on the strike the secretary of the association, Mr. Ben Cooper, has started to tour both America and Canada and appeal for help. A manifesto has been circulated among trade unionists generally, asking them to help the cigar-makers in

their present struggle.

It is stated that there is no complaint as to general conditions of labour in the trade. The men can turn out two hundred and fifty cigars a day, and they earn an average of from 35s. to 4os. per week; indeed, some experts exceed the last-named sum. But the men have better material to work on than the women, who complain that the inferiority of the leaf assigned to them is the reason for any faulty cigars that they may deliver. The Imperial Company is alleged to have taken up a position contrary to the accepted rule of the trade. In most factories it is recognised that if an employee's services are retained her work must be accepted. Otherwise the remedy is discharge. The dispute now being fought has not come as a surprise to the trade generally, it being expected that the new rules would bring about a rupture sooner or later.
Inquiries were made of the Imperial Tobacco Company,

but the officials at St. Luke's refused to discuss the subject

or to supply any information .- Morning Post.

OLD SNUFF BOXES.

PHILIP WHITEWAY tells us in an article on "Old philip boxes," in the Collectors' Magazine, that the habit souff-boxes, in the Collectors' Magazine, that the habit souff-taking came into vogue in the second half of the street century. Tobacco was used in the form of a creenth century. Tobacco was used in the form of a determined the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the Papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once received with general the papal States it was at once on the papal States it was at once once of the papal States it w

A good story is told of Charles II. and a snuff-box, which instrates the very peculiar bent of his catholic character. A thief dressed like a courtier managed to gain admittance to the palace at Newmarket, and picked Lord Arlington's packet of a snuff-box. As he did so he saw that the King was watching him, when he had the supreme insolence to put his finger to his nose, to wink at his Majesty, and then to decamp. Charles said nothing, but watched Lord Arlington, and was presently much amused by seeing him feel in one pocket after another for his snuff-box. "You need not give yourself any more trouble about it," said the King, "your box is gone, and I own myself an accomplice. I could not help it; I was made a confidant."

Unlike France, no special type of snuff-box has been in use in this country; what may be instanced as the nearest approach to this are the handsome boxes of compressed tortoise-shell and horn, the best of which bear the name of "John Obrisset," and are dated between the years 1705-27. This style of box—made from carefully-cut dies—remained in use from the eighteenth to the commencement of the nineteenth centuries. They are usually embellished with portraits of the celebrated people of the period, and occasionally with groups, and more rarely armorial bearings. A box that is frequently met with—many duplicates of each were made—bears the arms of Sir Francis Drake, and the signature of "John Obrisset, fecit 1712."

A handsome box was as much the mark of a fine gentleman in the days of powder and patches as the possession of a richly mounted sword, and was a necessary passport to the inner circle of fashionable society. Most persons of position possessed two boxes, one for show and one for use. Like the owner's clothes, they were changed according to the season—many ultra-fashionable people had one for each day of the year. The celebrated Prince de Contilett 800 boxes at his death, all of them exceptionally fine specimens

After 1750 many snuff-boxes were made at the Battersea manufactory. They are of copper, coated both inside and out with white enamel, on which the decoration was either printed or painted. Occasionally one meets with a fair specimen, but more often than not the art displayed on them is exceedingly crude. In fact, they are only feeble imitations of the charming and artistic French productions of the reigns of the fourteenth, fifteenth, and sixteenth Louis. In shape, English boxes are often quaint—frequently assuming the forms of musical instruments, books, boats, snakes, caricature heads, &c.

Snuffing was not confined to men, the proudest of grandes dames did not disdain to inhale the insidious powder. The Meissen factory in Saxony catered for this taste, manufacturing special boxes for ladies. As a rule they are charmingly pretty; they possess one easily recognisable peculiarity, in that they are made to stand upon the lid, the box portion being shaped and painted to represent various animals.

Burns's snuff-box is a good example of the horns used by the eighteenth century Scots for the purpose of containing their favourite "sneeshin" mixture. It is made of the tip of a horn neatly turned round at the point, the lid is plainly mounted with silver, and is engraved with the following inscription:—

ROBT. BURNS, OFFICER OF THE EXCISE.

"PIPES ON TWO LEGS." DOWIE'S REPRESEN-TATIVE RAILS AT SMOKERS AND TOBACCO.-A cavalier poet once wrote that tobacco is a physician. At the Zion Tabernacle in Euston Road they know better. On August 28th the Rev. H. E. Cantel, Dr. Dowie's Vicar-apostolic in London, "demonstrated" that it is a "filthy and subtle humbug." Carrying his life in his hands, a representative of The Daily Chronicle attended the meeting and is able to give a faithful account of the whole "argument." This is how it was presented. Mr. Cantel took as text the 14th chapter of Revelations, verse II: "And the smoke of their torment ascendeth up for ever and ever; and they have no rest day nor night, who worship the beast and his image and whosoever receiveth the mark of his As a matter of fact, the smoke arose from the fire and brimstone referred to in the previous verse; but that was not mentioned. Fundamentally, Mr. Cantel said, the tobacco habit was much older than 300 years. could prove that from the Bible. "People ask you' casting a wicked glance at the reporters-"what God made tobacco for. What a silly argument! There are a lot of things in this world God Almighty never made. True that He is the only Creator. But He is not a pervertor. Tobacco is not a natural growth. It is a perversion." So much for one argument. The next to come in for the Zion vengeance was the old story about the grandfather still smoking. "What about the next generation?" asked the overseer. "Tobacco is a most powerful weapon for making people extremely selfish. I hardly know the difference between a man and his fondness for the pipe and the baby and its craving for the bottle." Further: "Everywhere, throughout the length and breadth of the land, men smoke, smoke, smoke, smoke, smoke!" No wonder Zion shuddered. "Ladies," he exclaimed, "do you like a smoking man?" The ladies said "No!" Mr. Cantel was encouraged. He raised his voice louder. "There are thousands of men," he thundered, "in this city who are nothing less than pipes on two legs. When the devil wants to corrupt young manhood, he sticks a cigarette in its mouth. You talk about kings and monarchs! Do you know the greatest king? King Alcohol! Mankind bows down to it in servility, and at its word goes and sticks a pipe in its mouth. I deny that Christians are better Christians because they smoke. Spurgeon smoked! And Spurgeon would have been a better man, would have lived longer, if he hadn't used tobacco. Fancy a minister of the Gospel quoted as a supporter of smoking! What a beautiful intellectual thing it is to see men doing this-puff, puff, puff, puff!" Those were the most striking passages in a somewhat striking address. The old arguments against tobacco were made the most of; and, of course, there were the usual maledictions on reporters, without which no Zion utterance is complete.—Daily Chronicle.

TWENTY-FOUR PIPES A DAY.—" I would never have reached my ninety-sixth birthday had I not smoked my pipe daily," said Mrs. Judith Moyer, who lives about six miles from Kutztown in Rockland township, in reply to a query as to what she attributed her long and healthful life. Mrs. Moyer smokes twenty-four pipefuls of tobacco daily. "After I am unable to smoke I'll surely die," she remarked. Mrs. John Keller, who is ninety-four years old and has borne fourteen children, is the second oldest woman in Rockland township.

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HINTS ON ADVERTISING.

No business man can get along without advertising advertising gives publicity—publicity is the life-blood of trade, and this is especially true in the cigar business. Publicity is only another way of saying "advertising," Publicity is only another way of saying and the shopkeeper or business man who has no need of

publicity and advertising does not live. Publicity is obtainable in a thousand and one ways, but the best and most effective method for the cigar store man is through his show window, and the general prosperous appearance of his stock and store. Newspapers, magazines, programmes, cards, booklets, folders, and so on and so forth are all good advertising in their proper place when properly used; but the show window for the cigar man every time.

Does the average cigar retailer give as much time and attention to this branch of his business as he rightly should? It is pleasing to note that he does considerably more along this line than he used to in former years; and the trade journal is entitled to credit for a large portion of this im-

provement throughout the country

A man may think he does not need advertising, but he will not go far, in any line of business, before he will realise his error and see that he can't get along without it. Consider the question carefully for a moment, Mr. Merchant, and see what it would really mean to get along without advertising of any sort-such an establishment would be

a queer-looking place indeed.

Picture in your mind's eye a store without any sign over the door, no name or lettering of any nature on the window glass and no goods on display-simply a plain, common, everyday sort of store, which to get along without advertising must necessarily not show any goods, and would therefore look like an empty store. This would mean the erection of a petition just inside the door in order to shut off the view from any possible passer-by who might in an unguarded moment glance in at the door or window. Such an establishment would not have any printed letterheads, envelopes, cards, or any other advertising matter, and would, of course, be without men on the road or representatives of any kind-it would naturally be very difficult to get anyone to work for such a dead concern.

The proprietor of such a business, provided it might be so miscalled, should sit in the back door, and he would without doubt have plenty of time for such recreation, as he surely would not be annoyed by people who wanted to buy goods. Should this man stand in the front door of his store it would be nothing more or less than advertising-it would advertise the fact, or at least refresh the memory of some one of the old inhabitants, that he was doing, or trying to do, business at that location; this he could not do, for in this pen picture advertising is tabooed. Therefore, Mr. Slow Man would have to enter and leave his store through

the alley and the rear door.

The trade of almost any dealer can be greatly benefited by getting out a neat and attractive booklet calling attention to his store and his desire to cater to the wants of smokers in his town or neighbourhood. A booklet that impresses persons into whose hands it may fall as something more than a mere advertisement, is much more likely to be carefully read than it would be if it contained only advertising

pure and simple.

For example, a booklet which started off by giving the following "Hints to Smokers," would be pretty sure to gain the attention of the average smoker. The hints would naturally be followed by a few terse, pithy sentences, calling attention to the facilities which the dealer has for supplying everything in the smoking line, the fine goods, which he carries in stock, and any other points which he

desires to impress upon prospective customers.

Don't light a cigar in the gas, or by any other means unless you are drawing it simultaneously. You otherwise convert the tobacco into carbon, and spoil the flavour and

aroma of that which is unburnt.

Don't smoke a cigar furiously; it becomes needlessly heated, and its good points thereby impaired.

Don't squeeze a cigar, nor pinch it till it cracks; such tricks damage both the wrapper and bunch wrapper, and therefore cause the cigar to "leak" when smoked.

If a cigar goes out blow through it at once to remove the stale smoke, then, when relit, the flavour will not have been impaired very much.

Don't worry a cigar by flecking off its ashes repeatedly:

they will fall at the proper time.

Don't chew the end of a cigar; don't wet it at all: don't use a holder; don't tear the leaf by biting off the end—use a sharp knife; cut off the point of the cigar just half way between the head and the shoulder, place it loosely between the lips, apply a light, and draw simultaneously, and then smoke in peace.

Don't try to say too much, for if you do the booklet

will in all probability be cast aside unread.

Do not lay too much stress upon cheap prices, but emphasise the fact that you give the best possible value for the money. And this latter, be it understood, should be a fact-not merely an idle boast.-Canadian Tobacco Tournal.

BOHEMIA.

'Way up in a garret high, Just a few feet from the sky, Dwell I in Bohemia. What care I for aught below? There have I nor friend nor foe; Pity I the struggling throng While I live my life of song Up here in Bohemia.

'Tween my teeth my briar-root-Best of friends, since always mute-Rare thing in Bohemia; Upward as the thick smoke curls, What care I for simp'ring girls? Love is weak; my pipe is strong; Why for love, then, be the song Sung here in Bohemia?

Oft my little songs fall flat. Hungry? What care I for that, Fasting in Bohemia? Put my only coat in pawn; Live on that and still sing on; Puff my pipe and think I've dined-Barmecidal feasts I find. Often in Bohemia.

Haply then my rhymelets take. With a check my fast to break, Feast we in Bohemia. 'Round the corner of the block, Sign o'erhead a crowing cock, Mug of beer and sandwich fine: What care we how nabobs dine, Feasting in Bohemia!

Friends have I, some three or four-Quite enough, for who has more, In or out Bohemia? With them joy is a ways young; Grief is bu' a song that's sung ; Live we, laugh we debonair, Skies are bright and winds are fair Always in Bohemia!

HAD THEIR HEADS TOGETHER.

Mother: "What a queer smell your hair has to-night, Maude.

Maude: "Yes; George was here and he is trying a new brand of cigars."

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SMOKE

THE KING

. OF .

TOBACCOS.

The Art of the Snuff Box.

Ix one of Addison's best known Spectator papers there is given a complete and entertaining manual of the exercise of the fan. The ladies were carefully instructed how to handle, unfurl, discharge, ground, recover, and flutter their fans, at such times and places and in such manner as to make them complete mistresses of a complicated and significant exercise. The snuff-box was the masculine counterpart to the lady's fan, and the wielding of the weapon had an art of its own. One of the Spectator's correspondents, much impressed with the effectiveness of the fan exercise. wrote suggesting that to put the gentlemen on more equal terms with the ladies, they should be taught to manage their snuff-boxes in such manner as to make them a match for the other sex. A few days later, a perfumer, Charles Lillie, whose shop was at the corner of Beaufort Buildings, in the Strand, advertised that he was ready to teach the Exercise of the Snuff-box according to the most fashionable Airs and Motions," using for the purpose the best plain or perfumed snuff. The advertiser further proposed to teach the "Ceremony of the Snuff-box, or Rules for offering Snuff to a Stranger, a Friend, or a Mistress, according to the degree of Familiarity or Distance; with an explanation of the Careless, the Scornful, the Politick, and the Surly Pinch, and gestures proper to each of them.'

This was burlesque, no doubt; but apart from this humorous exaggeration there was a real art of the snuffbox. During the hundred years or so of its reign, it took a prominent part in social etiquette and masculine manners. It was an invaluable resource in conversation and in argument. Was the speaker at a loss for a retort, or anxious not to commit himself too hastily, or desirous of framing a polite but unmeaning reply, or of launching effectively a verbal thrust, a pinch of snuff cleverly taken or offered would cover a retreat, grace a commonplace or an equivocation, or would give additional point to the rapier phrase. The orator and the preacher alike could use the snuff-box with dramatic effect.

Socially it was invaluable. Even the awkward booby who nowadays finds his useless, empty hands among his greatest embarrassments, was at least relieved of that trouble when he could fumble with his snuff-box; while the polished beau or "pretty fellow," as he gently tapped his beautiful enamelled box, and gracefully took a pinch of the scented dust between his ring-covered fingers, did so conscious that he was using one of his most effective weapons, with the additional pleasure and satisfaction of at the same time ministering to his own vanity, for the lid of the box was usually lined with polished metal in which the snuff-taker could see the reflection of his own gorgeous person. Some of the other manners and customs of the beau were rather unpleasant. Steele, addressing the fine gentleman of his day, says:—"Thou dear outside, will you be combing your wig, playing with your box, or picking your teeth?" As the beau sat at the side of the stage in As the beau sat at the side of the stage in the theatre, supposedly watching the play, but in reality exhibiting his airs and graces for the benefit of the ladies and his brother beaux, it was his custom to take a little comb from his pocket and pass it again and again through his flowing wig. It was not a pretty custom, nor was the performance with the tooth-pick very attractive, but the play with the snuff-box was at least unobjectionable.

The use of the dust was not confined to gentlemen. Women of all ranks took snuff freely, and even took it with a spoon! In an old comedy by one Thomas Baker, which was produced in 1704, a beau offers sweet snuff to a fair Arabella, who thereupon exclaims:—"A spoon, too, that's very gallant; for to see some people run their fat fingers into a box is as nauseous as eating without a fork! "Men, as well as women, took snuff with a spoon. A contemporary versifier, Samuel Wesley, says:—

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

Some folks used snuff-boxes made with a tube and a spring by means of which the dust was shot up the nostrils!

The use of snuff by ladies did not pass unnoticed, nor unreproved. One satirist remarked of a certain lady that she was so impatient of being without it that "she takes it as often as she does salt at meals; and as she affects a wonderful ease and negligence in all her manner, an upper lip mixed with snuff and the sauce is what is presented to the observation of all who have the honour to eat with her. It is not a pretty picture. Another lady was reproved for pulling out her box in church, in the middle of the sermon, and offering it to both men and women who sat near her. When the churchwarden came round with the offertory box, she first dropped in her offering and then asked the churchwarden if he would take a pinch from her snuff-box! But church-going in the days of Queen Anne was marked by not a few features which seem to our modern ideas strangely grotesque and irreverent. Shadwell describes the beaux at church—"troops of 'em posted up in galleries, settling their cravats"—and regaling themselves with Scotch or Havannah from their enamelled boxes. But these were the abuses of the snuff-box.

The art of the snuff-box has disappeared. It no longer aids the orator or the preacher, graces conversation, or acts a part in domestic and social amenities. With other oldtime artificialities it has disappeared, to be replaced by others of a different kind and origin. But the use of snuff itself is by no means extinct, and has, indeed, been defended not ineffectively. The late Dr. Gordon Hake, in his interesting "Memoirs," which cover the long period of eighty years, after describing the snuff mull which was presented to him by Rossetti, says half jestingly, half seriously:—
"And would you know the reason of my persistence in taking snuff? It not only wakes up that torpor so prevalent between the nose and the brain, making the wings of an idea uncurl like those of a new-born butterfly, but while others sneeze, and run at the eyes and nose, my schneiderian membrane is impervious to weather, or, to be explicit, I never take cold in my head."—The Globe.

ONE REMEDY FOR POOR BURNING CIGARS.-Whenever a customer trys to light a cigar just purchased and finds it does not draw well, he is apt to draw the dealer's attention to the fact in a tone intimating that he has paid for a cigar to smoke and wants one which will smoke. The old smoker, who has repeatedly had such trouble, will sometimes try to remedy the difficulty by opening his pocket knife and running a small blade full length two or three times into the mouth end of the cigar. If this does not mend matters he will expect to be given another cigar. An occurrence of the latter kind happened in a cigar store the other day, but there was no occasion for throwing away the unsatisfactory purchase. "Let me take the cigar," said the salesman, on seeing there was trouble and that the use of the knife blade had no good effect. The cigar was given to him and he gave a few pinches to the end where there was a faintly glowing coal. Then, handing it back to the customer, he said: "See how it burns now." A puff or two was taken and the smoke came freely. The trouble with a poorly burning cigar is not always near the mouth end, and in cigars of the perfecto shape is more likely to be in the tuck at the lighting end than anywhere else. Dealers should remember this and not give a customer a second cigar when he has paid but the price of one, before seeing whether the cigar cannot be put in good condition with a few judicious pinches.-Canadian Tobacco Journal.

MURATTI'S

WORLD-RENOWNED

HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

LEADING BRANDS . . .

CANA D										
"ARISTON,"	Gol	d 7	Tipped			100's,	50 's	and	20's	
"ARISTON,"	No.	10				100's,	50 's	and	25's	
"ARISTON,"				-	-	100's,	50's	and	20's	
"NEB-KA,"			-	-	-	100's,	50's,	20's	and	10's
"NEB-KA,"				-	-	100's,	50's	and	25's	

B. MURATTI, SONS & CO. Ltd., PURVEYORS to the FRENCH MONOPOLY.

OUR LEADING BRANDS CAN NOW BE OBTAINED FROM ANY FIRST-CLASS TOBACCONISTS THROUGHOUT FRANCE.

Head Office and Factory: 54, Whitworth Street, Manchester; London Office and Sale Rooms: 5, Creed Lane, E.C.; Branches at Berlin, Brussels, and Constantinople.

HIGHEST CLASS MIXTURE

(Medium Strength).

EXIVOOR WHUNT.

EDWARDS, RINGER & BIGG,

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

BRISTOL.

THE TOBACCO MARKETS.

THE TUBACC	
Messes, Princia Bros., of 102, Fenchurch Street, London, E.C.,	BOARD OF TRADE RETURNS, month ended August 31st.
report as follows under date of october 1st, 1964. There has been a fair amount of business in North American There has been a fair amount.	TOBACCO. Unmanufactured from U.S.A 18,377,424 5,842,618 159,472 Stemmed , ,, other Countries 247,646 138,620 159,472
The September Imports were: -285 Hhds.; Deliveries 925 Hhds.; in 1903; the present Stock being 20,734 Hhds. in 1901; 17,005 Hhds. in 1900;	Total Imports 18,625,070 5,981,238 3,904,817 ,, Home Consumption 5,274,259 5,295,062 5,187,029
VIRGINIA LEAF AND STRIPS.—Some good ized parcels changed	Unmanufactured (from U.S.A 927,272 2,436,637 6,217,665 Unstemmed ,, other Countries 692,911 378,698 493,861
WESTERN LEAV AND STRIPS.—Fair business in strips. [APAN.—Small business. Small business.	Total Imports 1,620,183 2,815,335 6,710,926 ,, Home Consumption 1,367,458 1,582,706 1,905,321
CHINA.—Some good parcels on offer at moderate prices. DUTCH.—Little on offer. LATAKIA.—Some good parcels on offer.	Total (from U.S.A 19,304,696 8,279,255 9,962,410 Unmanufactured (,, other Countries 940,557 517,318 653,333
TURKEY.—Some good parcels on offer. CAVENDISH.—As usual. THE FOLLOWING QUOTATIONS MAY BE TAKEN AS REPRESENTATIVE	TOTAL IMPORTS 20,245,253 8,796,573 10,615,743 ,, HOME CONSUMPTION 6,641,717 6,877,768 7,092,350
OF THE MONTH'S PRICES. Per lb. Virginia Leaf, common, middling and semi-bright 4½d. @ 6d. colory, and good to fine 7d, 1/-	BOARD OF TRADE RETURNS, eight months ended August 31st.
Strips, common, middling and semi-bright 5d. ,, 8d. colory, and good to fine S2d. ,, 1/3 Sentacky Leal, common, middling 4d. ,, 5d.	TOBACCO. Unmanufactured from U.S.A 50,520,301 28,738,604 20,525,122
good and fine 6d. ,, 8d. Strips, common, middling 4d. ,, 6½d. good and fine 7d. ,, 9d.	Stemmed (,, other Countries 1,868,370 1,204,547 1,364,307 Total Imports 52,388,671 29,943,151 21,889,429 ,, Home Consumption 42,208,097 40,981,835 39,114,540
Negrohead and Cavendish— common and heated, middling to good,	Unmanufactured from U.S.A 10,560,150 14,980,978 27,283,532 Unstemmed 7, other Countries 4,742,795 4,504,572 5,877,624
Columbian ine, bright and soft pressed 6d. @ 1/3 Columbian 3d. ,, 6d. Iava 4d. ,, Iod. Turkey 3½d. ,, 7/-	Total Imports 15,302,945 19,485,550 33,161,156
Japan	Total (from U.S.A 61,080,451 43,719,582 47,808,654 Unmanufactured (,, other Countries 6,611,165 5,709,119 7,241,931
Latakia 6d. ,, 1/3 Paraguay 3d. nom. Greek @ 5½d.	TOTAL IMPORTS 67,691,616 49,428,701 55,050,585 ,, HOME CONSUMPTION 52,619,419 53,547,842 54,566,668
German and Dutch	BONDED WAREHOUSE ACCOUNT, month ended August 31st.
Esmeralda	1902. 1903. 1904. lbs. Tobacco Unmanufactured 177,351,000 190,256,000 185,804,000
	Foreign Manufactured and Snuff 2,448,000 3,059,000 3,197,000 DELIVERIES, AND STOCKS FOR SEPTEMBER, 1904:—
Virginia Steamed. Unstemmed. Unstemmed. Kentucky Steamed. Kentucky Unstemmed, Mazyland and Organia. Outch and German. Havana, Culva and German. Java.	Columbian. Turkey. Greek. Manilla. East India. China. Japan. Florida. Australian. Hungarian. Latakia. Havana Cigars. St. Domingo. Varianas and South American Esmeralda. Brazil. Manilla Gigars. Cigars, oher sorts,
	التناوي المناول
1055 4864 10888 375 192 12874 1705 3008 24448 14064 dance 168 85 32 292 38 10 489	
Total Stock 11223 4949 10888 407 192 12999 1743 3018 24937	100 010 010 010 010 010 010 010 010 010
" Exported	- 384 3 6 - 30 t3 - t07 - 27 18
, Bonded 75 64 76 - 1 88 9 9 249	27 - 202 16 - 42 15 73 - 18 87 16 - 8 - 1 48 3
Dury Paid 1- 272 98 332 1 5 29 72 87 1148	69 12 604 38 - 117 89 394 - 34 187 337 - 44 5 36 62 103
., Deliveries 347 163 408 t 6 233 81 to2 1407	96 12 1:90 57 159 104 473 - 52 304 366 - 159 5 37 137 124
1964 10876 4786 10480 406 186 12433 1662 2916 23530	
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77 77 3337 19352 325 63 1256 2534 2863 19301	728 405 12543 1821 222 8 4878 2266 5476 99 808 2643 2036 267 2224 105 212 2652 3464
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,808,654 241,931

1904. ,804,000

1544 2757

26 PROFIT on a good selling Line.

ALL TOBACCO DEALERS SHOULD STOCK

MURRAY'S

"MELLOW SMOKING MIXTURE"

Which is now in universal demand, and generally recognised as the standard Smoking Mixture of the United Kingdom.

THE MINIMUM RETAIL PRICE GIVES A PROFIT OF 26°/0

SOLE MANUFACTURERS:

MURRAY, SONS & CO.

BELFAST, DUBLIN, GLASGOW.

COMPETITION. RESULT OF SEPTEMBER

The Winner of last month's competition, in which the word "healthiest" was mis-spelt on page 273, was-Mrs. Rhoda Godwin, 72, Parsons Green Lane, Fulham, S.E.,

to whom a parcel of the Salonica Cigarette Co.'s Specialities to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY NOVEMBER 6th, 1904.

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

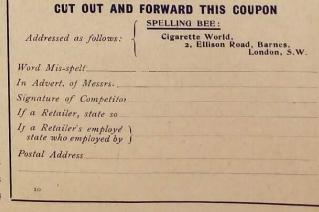
TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of November, 1904.

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

The Editor's decision is final.





STANDARD LINES.



. . . FREE TO ADVERTISERS.

ANASTASSIADIS Highest Class Turkish Cigarettes. The Tobacconists' Supply Syndicate.	FLOR DE SUMATRA Indian Cigars. Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	MYRTLE GROVE Tobacco and Cigarettes. Taddy & Co., 45, Minories, London, E.	VIKING Tobacco and Cigarettee Lambert & Butler Branch of th Imperial Tobacco Co. (of Gt. Britai and Ireland) Ltd., Drury Lane, London, W.C.
ARISTON Turkuk Cigarettes, &c., B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	Cohen, Weenen & Co., 52, Commercial Rd., London, E.	NAVY CUT Tobacco and Cigarettes. John Player & Sons Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Nottlingham.	ZEMINDAR Mild Initian Cigan Jarrett Bros., 70 & 71. Bishopsgate St. Within, London
ASTHORE Cigarettes and Cigars. J. H. Custance, Putney, S.W.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	NUTBROWN TOBACCO Adkin & Sons, London.	
BANDMASTER Special 1d. Packet Line. Cohen, Weenen & Co. 52, Commercia! Rd., London, E.	COLD FLAKE. Cigarettes and Tobacco. W. D. & H. O. Wills Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., London & Bristol.	PALM BRAND Cigarettes. R. Lockyer & Co., 12, Bath Street, City Road, E.C.	
Richard Lloyd & Sons, London.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
EXMOOR HUNT Highest Class Medium Strength Mixture. Edwards, Ringer & Bigg Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Bristol.	LLOYD'S TOBACCOS and Cigarettes. R. Lloyd & Sons, London.	TURKISH CICARETTES Teofani & Co., London. Highest Awardat Paris Exhibition, 1900.	Alatha Perpade .
FLOR DE MUNSHEE Indian Cigars. John Caridi & Co., 5 & 6, Bury ourt, St. Mary Axe, London, E.C.	MIXED PARCELS Tobacconists' Supply Syndicate, London.	VAFIADIS Cigarettes. Melbourne, Hart & Co., 19, Basinghall St., London, E.C.	

OF WHOM AND WHAT TO ORDER.

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VMAS TRADE.

ORDERS NOW BEING BOOKED

FOR

The November 15th Issue,

WHICH WILL

CATCH THE CREAM OF THE XMAS TRADE.

Apply EARLY for List of vacant Spaces, and ensure Bumper Business.

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LAMBERT & BUTLER'S WALLEY CICARETTES.

This well known Brand of High-class Virginia Cigarettes is now sold in packets and tins as under:

Packets of 10 and 20.

Decorated Tins of 100.

Air=tight Tins of 50.

Prices on application to the . .

LAMBERT & BUTLER

Branch of . .

The Imperial Tobacco Co. (of Great Britain & Ireland), Ltd.,

141 to 144, DRURY LANE, LONDON, W.C.