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Published on the 15th of every Month.

The Cigarette World

Published on the 15th of every Month.



The Retailer's Journal:

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



WE ARE EXHIBITING

In the Tobacco Trade Section of the BREWERS' EXHIBITION at the Agricultural Hall from October 14th until the 20th, Stand 21 in the Gallery, and shall be pleased to see any member of the Trade there.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

This Tobacco, although only recently introduced, is being eagerly taken up by Tobacconists, as it shows a full margin of **PROFIT** and **SELLS** quickly.

For Prices and Sample apply to

COHEN, WEENEN & CO.,
52, COMMERCIAL ROAD, LONDON, E.

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“Kingmaker” REGD.

LUXURIOUS

For Particulars & Prices
Send Postcard to

Geo. Dobie & Son, TOBACCO MANUF^{RS} Paisley. 1809. ESTD

ENGLISH REPRESENTATIVE

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THE NEW BRAND OF

INDIAN CIGARS

“ZEMINDAR”

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

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JARRETT BROTHERS

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TO DEAL WITH
THE TOBACCONISTS' SUPPLY SYNDICATE
IS A PROOF OF
YOUR SOLVENCY,
IS A
GOOD TRADE RECOMMENDATION,
IS AN
EVIDENCE OF DISCRIMINATION.

BECAUSE

YOU MUST PAY CASH.
YOU CAN DEAL WITH US ONLY IF YOU CAN PAY.
YOU HAVE NOT TO PAY FOR OTHERS WHO DON'T,
AS CASH TRANSACTIONS SAVE BAD DEBTS.

*IF YOU CAN PAY CASH
WE WANT YOU*

TO COMPARE OUR NET CASH PRICES WITH THE
DISCOUNT AND CREDIT QUOTATIONS OF OTHER
HOUSES, AND ABOVE ALL

COMPARE QUALITY.

SEND FOR PRICE LIST CONTAINING TERMS
OF **THE T.S.S. BONUS,** WHICH IS
AN EXTRA PROFIT FOR YOU.

THE TOBACCONISTS' SUPPLY SYNDICATE,
55, FARRINGDON STREET, E.C.

WAREHOUSE & FACTORY: S. E. BRANCH: Telephone, 1235 Holborn.
1, 2, 3, 4, 5 & 6, Plum Tree Court. 115, Old Kent Road. Telegraph, "Crackers," London.

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FOR

Cohen, Weenen & Co.,

FOR THEIR

NEW CIGARETTES

WHICH

THEY WILL SHORTLY PLACE ON THE MARKET.

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SMOKE
SALONICA

EGYPTIAN
CIGARETTES.

Purest, Mildest and Healthiest.

CAIRO'S
BEST.



CAIRO-EGYPT.

KASR EL NIL. SIOUFFI PASHA PALACE.

THE

Salonica Cigarette Co.,

45, ST. MARY AXE, E.C.

MAKE A GO

OF YOUR BUSINESS.

HANDLE OUR CIGARETTES.
They Leave You Good Profits.

We guarantee them!
You stock them!

THEY'LL DO THE REST.

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B. KRIEGSFELD & CO.,

The Anglo-Colonial Tobacco Co.,

HOME AND EXPORT CIGARETTE SPECIALISTS.

General Tobacco Factory - - MANCHESTER.

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

The Cigarette World

AND TOBACCO NEWS.

OCTOBER 15th, 1905.

All Communications to be addressed to Offices of "Cigarette World," 32, The Broadway, Wimbledon, S.W.

Blocks should be sent direct to
Messrs. Chorley & Pickersgill, Ltd., The Electric Press, Leeds.

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

TRUST TACTICS AND TRADE TRIALS.

GET money honestly, but if you can't get it honestly, get it as honestly as you can," is the rumoured advice given to his son by one of the canny inhabitants of Caledonia. "Get business honourably, but if you can't get it honourably, get it as honourably as you can," appears to be the motto of The Imperial, if we are to judge from reports that have reached us from various sources. Time was when even the smallest wholesale dealer was reasonably dealt with, and it was thought well worth while to give him the extra 5 per cent., because he knew whom to trust locally, and thus, making few bad debts, could always be relied upon for steady cash remittances. Now quite another policy is being pursued, and the smaller fry in the wholesale trade find their district invaded and many of their customers swept away. When an explanation is demanded the reply from customers is that they can deal directly on equally good terms. To-day the drivers of the travellers' broughams have

ESTABLISHED 150 YEARS.

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

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

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

WRITE FOR PRICE LISTS AND TERMS:

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to penetrate into narrow suburban streets and draw up outside shops which in other days would not have been thought worth a penny tram fare. Some of these establishments carry on a struggling hand to mouth business, and would certainly not get credit from the local dealer, but they all help to pull up the return of business done, and many figure in the bankruptcy court with debts due to the Trust of some obviously out of all proportion to the extent of their trade. Some, under the old state of things, would have been quite unable to outrun the constable, and would have been small but sure customers, buying their small requirements, and what is more, paying for them weekly. As it is they are given the best terms if they pay cash, and if they do not and the money can be squeezed out of them periodically, the smart traveller thinks he is being mighty clever in saving the discounts which otherwise the wholesaler would have pocketed. We doubt not, however, that the Trust's debts far more than swallow up the saving thus effected, and it may be taken as certain that the wholesalers will, whenever possible, push the interests of independent manufacturers. This, anyway, is an advantage, and if The Imperial choose to conduct business in such a wasteful fashion we have nothing to say, except that profits must be large indeed to admit of such recklessness. It must, however, be clearly understood that allowing retailers to deal direct at best prices for smaller quantities is not in itself to be condemned, but rather the reverse, because it gives the little man a chance and helps him to secure a living profit; it is the abuse of this policy that we condemn, because it tempts tobacconists with a limited turnover to purchase beyond their legitimate requirements, and thus eventually lands them in difficulties. Those who have any doubt about the correctness of our views on this point will be speedily convinced by reading the lists of creditors in the cases of retailers in the country and suburbs.

The very favourable terms on which the licensed victuallers are supplied by manufacturers has always been a very sore point, and naturally a tobacconist objects to facilities being given to traders who only deal in tobacco as a side line, relying for their business on the enormous profits made on all beverages supplied.

This enables them to sell tobacco at a very low price, and it is much more difficult to stop cutting in their case. A well known tobacconist in a large way of business in a prosperous London suburb informed our representative the other day that it was the supply of tobacco by the publicans close to his establishment which caused him to keep open on Sundays. He was a firm believer in Sunday rest, but he could not afford to close so long as his customers could go a few doors off and purchase their requirements. The publican is not the only offender, for we ourselves have seen a handsome show case with a large variety of goods made by The Imperial in a grocer's shop, and the assistant tried hard to induce us to purchase. The reply he got was that the man who wanted tobacco should go to a tobacconist and not to a grocer, and that it was just as absurd for

a grocer to sell cigarettes as it would be for a tobacconist to sell tea. Much more serious offenders are Co-operative Societies. These societies pride themselves justly on the fact that all the labour they employ is fairly paid, and that none of their goods are produced by sweated labour, yet they sell tobacco at a cutting rate, and thus take the bread out of the mouths of retailers, who very often earn weekly far less than most working-men. Some public-spirited retailers should become members of such societies and ventilate the question at the quarterly meetings; it is only in this way that the injustice of this policy can be clearly demonstrated.

Elsewhere we reprint letters to the *Belfast Evening Telegraph*, which show that Irish smokers are naturally indignant at the way some of the Irish retailers are injuring home and independent manufacturers by allowing The Imperial to dress their windows, and thus practically relegate to the background all the specialities of firms who are the subject of attack by the Trust. We hope Irish readers will lay to heart the advice given, and will deal only with tobacconists in Ireland who have sufficient manly independence and patriotic feeling to refuse to assist in any way in the infamous attempt being made to ruin the home manufacturers. We find on inquiry that in the best qualities of Irish roll the Trust is failing to hold its own, as it cannot give anything like the same quality, but in the cheapest sort it is, unfortunately, true that the Anglo-American monopolists are gaining ground. We look to the Irish Press to urge upon the public that it is their bounden duty to always insist upon having Irish roll made in Ireland, and when they cannot obtain it to give the retailer who does not supply it a wide berth in the future. This is the only way to defeat the tactics of The Imperial, and a very little perseverance would drive them from the field.

At Christmas time the small retailer looks to doing a good business in fancy articles, and making a bit towards the expenses of the merry season. A little later on, what Christmas stock he has left he tries to get rid of by reducing the price, and soon things resume their normal aspect, and he does not appear to trouble much about this profitable department of his trade till another Christmas arrives. This is a very great mistake, and though naturally business is very small during the remainder of the year, yet this might and should be remedied by properly pushing and judiciously displaying fancy articles. It is not so important to keep a large stock as to show what stock you can to the best advantage. As it is, the small tobacconist generally has his windows ill-lighted and the goods are shown anyhow. Attention to this matter would cause a considerably increased business. Don't tie yourself to the Imperial, but try a simple scheme of window decoration yourself, and keep changing the articles as often as possible.

Ike: "How do you sell your cigars so cheap? I refill my boxes and can't do it."
Spike: "Oh! I steal both my cigars and boxes."

A Well-known Fact.

The value of a business is not so much the actual turn-over as the rate of profit on it.

MORRIS' ALUBIAN CHERROOTS, 2d. = for 5.

25/- per 1,000 less discount.

The Alubian Cheroots are acknowledged to be the best PAYING, SALEABLE goods on the Market.

PRICE LISTS ON APPLICATION TO **B. Morris & Sons, Ltd., London.**

The French Cigarette Paper Co.,

120, CAMBERWELL ROAD, LONDON, S.E.

CIGARETTE PAPER MANUFACTURERS.

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.

Telegraphic Address: "EMAILLE," LONDON.
A.B.C. Code 4th and 5th Editions.



Telephone Nos.: 994 and 1168 Hop.

TOBACCOS, CIGARS, and CIGARETTES. ✎ ✎

TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

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Trade News and Notes.

CARRERAS, LTD.—Mr. Bernhard Baron, managing director, has been elected chairman of the company, in the place of Mr. John Crowle, resigned.

TOBACCO AS FOOD.—After an animated discussion the East Grinstead Guardians decided that tobacco may be properly described as food, and made a substantial increase in the weekly allowance to workhouse inmates performing extra work.

TONS OF IRISH-GROWN TOBACCO.—About 700 tons of tobacco are at present being dried in the Department of Agriculture's tobacco barn at Lough Cross, Broadway, Wexford, as an outcome of a scheme started by Canon Doyle. Several farmers in the locality have an acre each under tobacco, and it is confidently expected that the experiment will prove a success.

TAXING GERMAN SMOKERS.—It is stated, with some show of authority, that when the Reichstag meets a Bill will be laid on the table authorising a new duty on tobacco. The measure is said to be complete in its details. Much is expected from it. Herr von Stengel is confident that the money raised by the new duty will ameliorate the financial condition of the Empire. It is in vain to say that the impost will only apply to foreign tobaccos, which are described as "articles of luxury," and that it will be equivalent to only three pence on the kilogramme. The tobacco manufacturers and dealers think otherwise, and are accordingly making arrangements to oppose the duty.

THE TOBACCO INDUSTRY.—During the past twenty years, says the *Deutsche Tabak Zeitung*, the

cultivation of tobacco in Germany has suffered a notable decrease. In 1884 there were in that country 187,582 planters, who cultivated 52,116 acres and produced 104,042,631 pounds. In 1894 the census showed only 151,261 planters. The area cultivated was 43,427 acres, with a production of 84,474,645 pounds. In 1903 the number of farmers fell to 105,991, the acreage to 40,899, and the pounds to 72,910,750. The number of planters has then decreased by 81,591, and the production by 31,131,881 pounds in 19 years—from 1884 to 1903. The consumption of tobacco, on the other hand, has been on a constant increase. From 151,488,258 pounds in 1881 it has risen to 201,784,449 pounds in 1903.

TOBACCO GROWING IN WEXFORD.—Three years have scarcely elapsed since the Very Rev. Luke Canon Doyle, P.P., Tagoat, Wexford, conceived the idea of starting what has now come to be recognised as one of the most useful public bodies in the model county—the Forth Farmers' Association. In less than three months Canon Doyle had succeeded in not alone securing the hearty co-operation of the people of his own parish, but also that of the priests and people of the other parishes in the barony—Lady's Island, Tacumshane, Ballymore, Piercestown, &c.

Every phase of the farmer's life has received the attention of the Association, from the start—his home, and how to improve it; his land and how to make the most of it; his stock, and how best to rear it, and, when necessary, to dispose of it; his crops, and how to attain the best markets for them; and even his food. Encouraged by the great success which attended its every effort, the Association last year approached the Department of Agriculture with a view to giving a grant towards the growing of tobacco in the district, where the weed was grown with so much success more than 30 years ago. The Department, after making the usual inquiries, readily acquiesced in the experiment, and two large farmers in the locality, the largest of whom was Mr. B. H. Roice, J.P., Churchtown, Tagoat, undertaking to grow one acre of tobacco each year, the Department sanctioned the erection of a tobacco barn at Lough Cross, Broadway, and it was erected a couple of months ago at a cost of £750, the contractors being Messrs. Thompson Bros., Wexford. About 700 tons of tobacco are now hanging up in the barn undergoing a process of drying. It is expected the experiment will prove successful, and, if so, one of the most important industries ever started in Ireland will owe, in a great measure, its existence to Canon Doyle, the worthy and energetic President of the Forth Farmers' Association, whose example it would be well for every parish in Ireland to follow.

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO., LONDON.

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

Foreign.

TURKISH TOBACCO REGIE PROFITS.—According to the Constantinople correspondent of the *Frankfurter Zeitung*, the report of the Turkish Tobacco Regie Company for 1904-1905 shows receipts amount-

ing to £2,450,571, and expenses totalling £11,377,386. After payment of £750,000 to the Public Debt Commission, the net profits total £1,323,185, or £195,098 less than in the preceding year. After paying a dividend at the rate of 8 per cent., and distributing £19,119 on the founder shares, the balance is to be disposed of by the apportionment of £51,979 to the Government, £160,643 to the Public Debt Administration, and £160,643 to the shareholders. The latter sum brings the dividend up to 9½ per cent., being the same rate as was paid for 1903-1904.

RHODESIAN TOBACCO.—Fresh samples of Rhodesian grown Turkish tobacco which have just been received at the British South Africa Company's museum in London Wall Buildings, prove that the earlier reports of the discovery of a new and profitable industry were not overdrawn. For fragrance and taste this latest manufacture of the Turkish cigarette is unequalled, and many visitors to the Museum have been persuaded by the excellence of the samples to try their fortunes in the colony. Scope for the settler is practically limitless, and the South African home market alone presents a striking commercial prospect for the enterprising grower, even while the possibilities of export trade are untouched. The general outlook in the colony is

spoken of very favourably by those closely interested in its welfare. Bales of cotton have been sent recently to Liverpool for disposal, and the farming industries are reported to be in a very flourishing condition.

TRANSVAAL TOBACCO.—An effort is to be made to establish a tobacco industry in the Transvaal. Experts state that the soil of the Transvaal produces tobacco which cannot be excelled for flavour, provided the leaves are carefully selected, graded, and cured. According to an article in the *Morning Post*, Mr. C. A. Madge, of the Chartered Company, who has had a wide experience of progressive agriculture in the Transvaal, proposes to form a Transvaal Tobacco Growing Association. The objects are to purchase the best seeds, manures, and implements, and to distribute these as nearly as possible at cost price; to appoint practical men as advisory experts and curers; to encourage co-operation among the farmers, and to establish central curing stations. It is hoped that before long the Transvaal will be included in the list of countries which produce popular tobaccos. We are told that at the end of five years we may expect Transvaal cigarettes equal to the best Egyptian, Transvaal cigars of the best savour, and a pipe of Transvaal tobacco fit for a king.

BRITISH GUIANA. REVISED IMPORT DUTIES ON TOBACCO.—With reference to the notice which appeared in the *Board of Trade Journal* for 30th March last, respecting the rates of duty leviable under Ordinance 4 of 1905, on articles imported into British Guiana, the Board of Trade have now received a copy of a further Ordinance (No. 22 of 1905) dated 31st August, 1905, which amends the above-mentioned Ordinance No. 4 of 1905, so far as relates to the importation of tobacco into the Colony. The following are the amended rates of duty—

ARTICLE.	Rate of Import Duty.
Tobacco in leaf—	Dols. Cts.
If in packages containing not less than 400 lbs—	
Losing 25 per cent. of its weight when dried at a temperature of 212 degrees Fahrenheitper lb.	0 50
Losing less than 25 per cent. of its weight when dried at the temperature aforesaidper lb.	0 50
And additional for every 2 per cent. of its weight less lost when so dried ..per lb.	0 05
If in packages containing less than 400 lbs—	
Losing 25 per cent. of its weight when dried at a temperature of 212 degrees Fahrenheitper lb.	0 60
Losing less than 25 per cent. of its weight thereof when dried at the temperature aforesaidper lb.	0 60
And additional for every 2 per cent. of its weight less lost when so dried ..per lb.	0 05
Tobacco, manufactured (cigars, cigarettes, and snuff excepted)per lb.	1 00

The above duties are to be paid on the weight being certified, either by a sworn weigher and gauger, or otherwise to the satisfaction of the Comptroller of Customs.

TURKISH TOBACCO REGIE.—The annual general meeting of the shareholders of the Turkish Tobacco Régie was held in Constantinople on Wednesday, September 27th, Baron de Neufize (the President) being in the chair. The report stated that the net profits for the year ended 13th March last were £T323,200, a decrease of £T95,000 as compared with the previous year. The sum of £T140,800 is deducted on account of interest on capital, and 5 per cent. of the balance—£T9,100—goes to the founders, leaving

£T173,200 to be divided between the three parties to the concession, the Government receiving £T51,900, and the public debt and the shareholders £T60,000 each. The sales of manufactured tobacco were £T2,205,700, a decline of £T65,500. The salaries of the administrative staff absorbed £T158,900, and the preventive staff £T255,200. During the year the coldjis seized 231,500 kilos of contraband tobacco, and 722 prohibited appliances. The company's assets consist of £T633,800, made up of deposits in banks, bills receivable, and cash; of £T108,900 due by cultivators; advances on tobacco, £T1,000; advances in the district of Baghdad, £T2,600; Turkish securities representing the reserve constituted in accordance with the public debt and the Government, £T60,000; of £T423,000, representing the value of buildings, machinery, steamers, &c.; of £T643,600 leaf tobacco; £T83,300 manufactured tobacco, and sundry other items, aggregating £T268,900. Of the £T201,400 which is the shareholders' share of the net profits, £T105,600 is distributed in the form of interest, £T61,600 in the form of dividend, £T31,000 is placed to a special reserve fund, and £T3,200 is distributed among the directors, this amount representing 5 per cent. of £T64,800, which is the balance of the profits, less interest, and amount placed to the reserve fund. The further sum of £T14,300, representing interest on the statutory reserve, has been added to that fund. The interest and dividend together amount to 19 francs. Although the reserve fund has attained the sum of £T440,000, representing a quarter of the capital stipulated in Art. 61 of the Statutes, the Board deem it advisable to continue setting aside sums in proportion to the profits realised by the shareholders. The meeting unanimously approved the report and balance-sheet, and passed the proposal to fix the interest and dividend at 19 francs per share.

Law.

A TRAVELLER'S METHODS.—At the City of London Court last month Mr. S. J. Gore, cigar importer, 739, Old Kent Road, sued Mr. G. H. Sweet, 11, Noble Street, for £7 17s. 6d. for 15 boxes of cigars, at 10s. 6d. per 100. The defendant disputed his liability, and said that when the goods arrived they were returned by him, as he had never bought them. Early in January the plaintiff's traveller called upon him, and said he was travelling for a firm of cigar merchants, without mentioning the name. The traveller said he had a good line. Witness admitted that they were very attractive cigars, and said he would have 100, and that if they suited him he would have 1,500. They had a drink together, as was usual, and on the Saturday 1,500 cigars arrived. Two days afterwards the traveller came in, and witness asked why 1,500 cigars were sent when only 100 were ordered. Peatce then said, "Have they sent you 1,500?" and witness replied in the affirmative, and said he did not intend keeping them. He gave the traveller 10s. 6d. for the 100, and the latter took the others away. Subsequently, the plaintiff's representative wanted him to pay for the 1,500. One important circumstance which the Court ought to know was that when the plaintiff sent an invoice for the 1,500 the traveller called upon him, and said that the plaintiff was "playing him (the defendant) up a game" in trying to make him take 1,500 cigars when only 100 were ordered. Then he (defendant), for some reason, which now was quite inscrutable, wrote to the plaintiff, and said he would take 90 days' credit. He did that partly because it was his usual custom to take 90 days, and partly because he thought that the plaintiff was "playing him up a game." As a matter of fact, the traveller took the 1,400 cigars. He always paid for everything he had, and he very much resented the plight into which the traveller had put him. One of the plaintiff's representatives told the Court that an invoice was sent

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every month, and they could not do anything more. The Judge said it was very likely that the traveller had swindled both the plaintiff and the defendant. The plaintiff's representative added that the cigars were delivered by Messrs. Carter, Paterson & Co., and if the defendant wanted to send them back he ought to have employed the same means of communication. Instead, the defendant handed the cigars to the traveller. The defendant said he had lost the receipt for the goods. The Judge remarked that he was a little doubtful whether the defendant was justified in giving the cigars to the traveller at all when he received them by parcel. The defendant: It is all very clear now, sir, and I sympathise with the plaintiff, who is not to blame.—The Judge found for the plaintiff, and said that the defendant could prosecute the traveller if he liked.

New Companies.

LEE'S LIMITED.—Registered September 26th, by Gibson & Weldon, 27, Chancery Lane, W.C. Capital, £100, in £1 shares. Objects:—To acquire and carry on the business of a grocer, tobacco dealer, wine and spirit merchant, provision dealer, and chemist and druggist carried on by G. Lee, at Market Street, Wem, Salop, as Lee's Drug and Grocery Stores, and to adopt an agreement with the said vendor. No initial public issue. Registered without articles of association. The first directors are G. Lee and P. Lee. Registered office, 3, Market Street, Wem, Salop.

Obituary.

DEATH OF MR. DAVID LEAHY, J.P.—In the lamented death of Mr. David Leahy, J.P., which occurred suddenly as the result of an accident on September 18th, the business community of Belfast has been deprived of one of its most prominent men. Mr. Leahy, who was the head of the well-known firm of Leahy, Kelly & Leahy, Ltd., wholesale and retail tobacco and cigar merchants, while not in the best of health during the past few months, had been able, notwithstanding, to give his close attention to business, and was, as usual, at his office on September 18th. In the evening, when crossing Royal Avenue, he suddenly fell apparently overcome by a fainting fit, and his head coming into contact with a pile of stones lying in the roadway, he sustained such severe injuries that he became unconscious, and had to be removed to the Royal Victoria Hospital, where, in spite of the utmost that medical skill could do, he expired a short time after arrival. The late Mr. Leahy was born in Islandmagee. After serving his time to the grocery trade in Belfast, he was appointed manager of the retail tobacco business of Messrs. Hollywood & Donnelly, in High Street. Having a thorough knowledge of the business, and being enterprising and ambitious, he, at the first opportunity, commenced to trade on his own account, and opened a shop in Donegall Street, where he rapidly developed a lucrative business. Later on, in partnership with the late Mr. William Kelly, who had succeeded him in the management of Messrs. Hollywood & Donnelly's establishment, he purchased the business of the latter firm. About the same time his brother, the late Mr. Jeremiah Leahy, was brought into the partnership, and managed the Donegall Street shop, the firm becoming known by the now famous name of Leahy, Kelly & Leahy. The concern developed with wonderful success, and, along with an extensive retail trade, there was built up an important wholesale business, the ramifications of which spread to the Metropolis. In this city the firm have palatial establishments, fitting monuments to the world-honoured Great

Nicotine, in all the leading thoroughfares, each of which is under experienced management and doing a lucrative trade. Some years ago the firm was floated, and is now known as "Leahy, Kelly & Leahy, Ltd." The company has a capital of £35,000 in £5 paid up shares. The directorate consisted of the late Mr. David Leahy, J.P.; Mr. F. L. Turtle, J.P., and Mr. P. J. Tiernan; secretary, Mr. John Lupane. In religion Mr. Leahy was a devout Roman Catholic. In politics he took a broad-minded view of public affairs, and in his capacity as magistrate his decisions were always fair and impartial. He was a man of the most charitable disposition, unostentatious while generous in his benefactions, and many a deserving cause benefitted by his purse, though his name was not shown to the light of day in connection therewith. In social circles he was exceedingly popular, and his removal by death will be deeply deplored by a wide circle of staunch friends. Mr. Leahy was married, and leaves a widow and family of ten, two of his eldest sons, Mr. Jeremiah Leahy and Mr. Eugene Leahy, having been for some years associated with him in the business. The funeral was private.

Police.

A CHEEKY THEFT.—John Albert Spell (18), no occupation, Laurel Road, was charged at the Borough Police Court, Leicester, on September 26th, with stealing from off a counter in the shop, 28, Twycross Street, between 6 p.m. on the 21st and 7 a.m. on the 22nd, a box containing 41 packets of cigarettes, the property of Charles Hickling, value 3s. 5d.—Clara Hickling said the cigarettes were safe in the shop on September 21st. They were valued at 3s. 5d.—Thomas Wilson, a lad, said he met prisoner in the street, and he then went into the shop and brought out the cigarettes. Witness received four packets from him.—Detective Kendall spoke to arresting defendant, and on charging him at the police station, he replied there were only 37 packets in the box.—Prisoner pleaded guilty, and the Chief Constable stated there were three previous convictions against him for larceny.—The Chairman: The sentence will be one month's hard labour.

PENNY-IN-THE-SLOT CIGARETTES. Before the Newark Borough magistrates, on October 5th, an iron driller named John Robert Robinson, aged 18, of Wood Street, Newark, was charged with stealing a packet of cigarettes, value a penny, the property of Messrs. Higgs Brothers, tobacconists, of Boar Lane.—Mr. A. J. Franks, who appeared to prosecute, said that in consequence of numerous "washers" having been found in a penny-in-the-slot cigarette machine in the doorway of Messrs. Higgs' shop, a watch was kept on the machine on Friday morning last by Police-constable Richardson and Mr. C. H. Harvey, the manager of the shop. Shortly before six o'clock the defendant came along and placed something in the machine, took out a packet of cigarettes, and walked away. The police-constable followed the boy, and brought him back to the shop, where, in answer to Mr. Harvey, he said he had put a penny into the machine. The cash drawer of the machine, which had previously been emptied, was then opened and found to contain only an iron washer. Mr. Franks said they did not wish to unduly press the case against the defendant, but Messrs. Higgs had suffered considerably in consequence of washers having been used instead of pennies. He might mention that in one machine in the town no fewer than 60 washers, similar to the one produced, were taken out in one day.—Evidence bearing out the opening statement was given by Mr. C. H. Harvey and Police-constable Richardson, and the defendant was bound over under the First Offenders Act, the Bench intimating that in future such cases would be severely dealt with.

A DISHONEST TRAVELLER, NOTTINGHAM CIGAR FIRM ROBBED.—At the Nottingham Guildhall on October 3rd, before Mr. J. Langham and Mr. Wm. Burrows, Harry Foster, Leslie Road, Birmingham, traveller, was charged with embezzling sums of £35 7s. 6d., £10 9s., and £0 15s. 6d., the moneys of his employers, Messrs. R. I. Dexter, cigar manufacturers, on various dates in December, 1904, and January, 1905. Mr. R. A. Young prosecuted, and Mr. Edwards, of Birmingham, defended.—Mr. Young stated that the prisoner had acted as a traveller and collector in the employ of the prosecutors since August 28th, 1902. He had to tell the Bench that the total defalcations amounted to a few pounds short of £300. Excepting for one item he had not accounted for a penny of that sum, and the one item for which he had accounted was accounted for dishonourably and with the object of misleading his employers. Prisoner left the town after the dates mentioned, and only returned recently, when he was arrested.—Mr. James Nevin, secretary to Messrs. Dexter, said that the prisoner's wages were £3 a week, with 10s. a day travelling expenses for Birmingham and district, and actual travelling and hotel expenses when outside that district. Witness said that the prisoner had not accounted for the sums mentioned.—Evidence was given by several witnesses from Birmingham and the district as to the payment of various sums to the prisoner, who pleaded guilty, and expressed a desire, through his counsel, to be dealt with summarily.—The Chairman said it was a question whether the magistrates ought to deal with it summarily, but they had decided to do so, and prisoner would have to go to prison for five months. He had done an injury, not only to his employers, but to the public generally.

MISSING CIGARS.—At the Wotton-under-Edge Police Court on September 11th, before Major-General Hale and Col. Noel, William Wakefield, Henry Smith, Charles Smith, Hubert Hill, Alfred Hill, and William Pinnell, all dock labourers employed at Sharpness, were charged with stealing a quantity of cigars, value 9s., the property of Mrs. Sarah Sims Long, licensee of the Crown Inn, Kingswood, near Wotton-under-Edge. Mrs. Long stated that on the previous day, at about one o'clock, the six prisoners, with a horse and wagonette, came to her house and had dinner. They left just before 2.30, and came back about an hour later, and drove away at about 3.30. In the evening she found that the cigar-box (produced) had been broken open and nearly all the cigars taken away. No other person had been in the house during the day up to the time she missed the cigars. Frank Long, licensee of the Dog and Badger Inn, Kingswood, stated that the six men called at his house at about 2.30. He did not sell them any cigars with the exception of two penny ones to Pinnell, and there were no cigars similar to the ones produced in his house.—P.C. Troughton, stationed at Charfield, said that he went to the Glaziers' Arms Inn, and found the prisoners Henry Smith and Wakefield. On the latter being searched the 12 cigars produced were found in his pocket, and on his arrest he said that he should not stand the brunt of it, as they were all together. The other men were subsequently arrested.—P.S. Byard deposed to finding a quantity of cigars (produced) in the box under the seat of the wagonette. All the prisoners afterwards gave evidence on oath, each one denying all knowledge of the theft, Wakefield stating that the cigars found upon him were given him by a sailor at Sharpness.—The Bench considered that there was not sufficient evidence to connect five of the men with the case, but that Wakefield, on whom the cigars were found, would have to go to gaol for 14 days.

BETTING AT HECKMONDWIKE. A TOBACCONIST HEAVILY FINED.—At the Dewsbury West Riding Court, on October 2nd, Sam Elam Wood, newsagent and tobacconist, Westgate, Heckmondwike, was summoned under the Betting Act for unlawfully using his shop for the purpose of betting on August 30th and 31st, and September 1st, 6th, and 7th. Mr. Willey (Leeds) represented the

defendant, who pleaded not guilty.—Superintendent Midgley said that for some time the shop had been under the observation of the police, and having regard to all the circumstances of the case he asked the magistrates to inflict such a penalty as would prevent the defendant and others engaging in such a business.—John Burke, painter, New Scarborough, Mirfield, said that, acting under police instructions, he went to the defendant's shop on the 30th of August. He asked for a packet of cigarettes, and at the same time tendered a paper and two shillings, saying "put that on." The defendant, after looking at the paper, replied, "All right, thank you." Witness called at the shop again on the 31st of August, and gave the defendant another two shillings and a paper. In the evening he went to the shop to draw his winnings.—Police-constable Clapham gave the number of people who entered the shop at certain periods on the days in question.—Police-constable Lumb stated that he gave the defendant 2s. and a paper on the 31st of August, and in the evening drew 10s. He then gave Wood 4s. and a paper. In reply to Mr. Willey, the witness said he was disguised as a fitter, wearing a blue smock and corduroy trousers.—Mr. Willey said he would not insult the intelligence of the Bench by suggesting that a bet had not taken place on the defendant's premises. But he contended that they could not convict a tobacconist for keeping a common gaming-house, and find him guilty of being a rogue and a vagabond, for making five bets in nine days. He asked them to dismiss the case on the ground that there was not sufficient evidence.—The magistrates considered the case proved, and imposed a fine of £25 and costs, the other cases being withdrawn on payment of costs.

PURCHASING STOLEN TOBACCO. A BOLTON PUBLICAN CAUTIONED.—William Johnson, a young labourer, was charged at Bolton on September 13th with obtaining tobacco by false pretences. Mr. Richard Lord, tobacconist, Blackburn Road, stated that the prisoner called on him and said he had been sent by Mr. Kay, of the Mount Street Inn, for 500 cigarettes, 2 lb. of thin and $\frac{1}{4}$ lb. of thick twist, and 150 cigars. Believing the statement to be true, as Mr. Kay was a customer of his, the goods to the value of 25s. were supplied. On another day the prisoner again went to the shop and got 1 lb. of twist, 250 cigarettes, and $\frac{1}{4}$ lb. of thick twist, valued at 7s. 6d., from Mrs. Lord. He visited the shop later in the day for some more goods, but she refused to supply him.—Mr. Kay said he never authorised the prisoner to get the tobacco.—John Fielding, landlord of the Old Vulcan Inn, Croasdale Street, said the prisoner called at his house and said, "I have won a prize, second, and this is it," pointing to a parcel. He bought from him a box of cigarettes, 1 lb. of twist, and $\frac{1}{4}$ lb. of plug for 4s. 6d. Thinking something was wrong he informed the police.—Henry Hilton, licensee of Uncle Tom's Cabin, Egyptian Street, said he bought from the prisoner a quantity of tobacco for 5s. He made inquiries at the Good Samaritan, Derby Street, where the prisoner said he had won the stuff, and found the story was incorrect. He sent for the prisoner and told him that the tobacco was stolen, and that he must return the 5s. and take the tobacco. The prisoner did not bring the money and he kept the tobacco. He did not report the matter to the police.—Mr. Cassidy, landlord of the Good Samaritan, said he never had had a draw or raffle at his house.—The prisoner pleaded guilty, and he was sent to prison for three months with hard labour, in each case, the sentences to be consecutive.—In respect to the buyers, Mr. Hall, who prosecuted, said the case of the landlord of the Uncle Tom's Cabin (Mr. Hilton) was clearly a case of accessory, but it was a question for the magistrates to decide. They had full power to deal with him that morning.—Alderman Nicholson said that Hilton had imperilled his character and his license, and the magistrates wished him to say that he was open to prosecution for purchasing stolen goods and keeping goods after knowing they were stolen. He would have to be more careful in the future. The magistrates ordered the property to be returned to Mr. Lord.

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From the "London Gazette."

Receiving Orders.

WOLFF, JACOB, cigar merchant, 11, Gibson Square, Islington, London. Date of order, September 28th, 1905.

CABLE, CHARLES, tobacconist, &c., 29a, Commercial Street, Newport, Mon. Date of order, September 29th, 1905.

CARR, JOHN WALTER, tobacconist, &c., High Street, Newmarket St. Mary, Suffolk. Date of order, September 11th, 1905.

SELLERS, GEORGE (trading as G. Sellers & Co.), tobacconist, 84, West Street, Erith. Date of order, October 4th, 1905.

BORNSTEIN, P. (male), tobacco dealer, 238, Burdett Road, Limehouse, late 2 and 4, Leman Street, London, E. Date of order, September 18th, 1905.

GALE, JOHN RAWLINGS, late hairdresser and tobacconist, now out of business, late 174, Holderness Road, now 13, Gladstone Terrace, Courtney Street, Kingston-upon-Hull. Date of order, September 23rd, 1905.

PEACOCK, FREDERICK GEORGE, and DAVID GEORGE ADAMS (trading together in co-partnership as Peacock & Adams), tobacconists, &c., 43, Westgate Street, Ipswich. Date of order, September 2nd, 1905.

JONES, JOHN ATTERBURY, and HERBERT LUCAS JONES (trading as Jones Bros.), tobacconists, &c., 31, Cricklade Road, Bishopston, at 67a, Gloucester Road, Horfield, and 86, Stokes Croft, Bristol. Date of order, September 19th, 1905.

First Meetings and Public Examinations.

HAMBLETT, RICHARD, tobacconist, 77, Oxford Lane, Warrington. Public examination, October 14th, 1905, at 11.30 a.m., Official Receiver's Offices, Manchester.

BORNSTEIN, P. (male), tobacco dealer, 238, Burdett Road, Limehouse, late 2 and 4, Leman Street, London, E. First meeting, October 4th, at 11. Public examination, November 8th, at 11.30; both at Bankruptcy Buildings, Carey Street, London, W.C.

JONES, JOHN ATTERBURY, and HERBERT LUCAS JONES (trading as Jones Bros.), tobacconists, &c., 31, Cricklade Road, Bishopston, 67a, Gloucester Road, Horfield, and 86, Stokes Croft, Bristol. First meeting at offices of Official Receiver in Bankruptcy, 26, Baldwin Street, Bristol, October 4th, 1905, at 11.30. Public examination at Guildhall, Bristol, October 27th, at 12.

Adjudications.

JONES BROS., both of 31, Cricklade Road, Bishopston, Bristol, tobacconists. Date of order, September 29th, 1905.

SELLERS, GEORGE (trading as G. Sellers & Co.), tobacconist, 84, West Street, Erith. Date of order, October 4th, 1905.

CARR, JOHN WALTER, tobacconist, &c., High Street, Newmarket St. Mary, Suffolk. Date of order, September 11th, 1905.

BORNSTEIN, PETER (described in the receiving order as P. Bornstein, male), tobacco dealer, 238, Burdett Road, Limehouse, late 2 and 4, Leman Street, London, E. Date of order, September 23rd, 1905.

GALE, JOHN RAWLINGS, late hairdresser and tobacconist, now out of business, late 174, Holderness Road, now 13, Gladstone Terrace, Courtney Street, Kingston-upon-Hull. Date of order September 23rd, 1905.

PEACOCK, FREDERICK GEORGE, and DAVID GEORGE ADAMS (trading together in co-partnership as Peacock & Adams), tobacconists, &c., 43, Westgate Street, Ipswich. Date of order, September 2nd, 1905.

Notices of Intended Dividends.

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield, Derbyshire. Last day for proofs, October 7th, 1905. Trustee, F. Stone, 47, Full Street, Derby.

NICHOL, WILLIAM (described in the receiving order as W. Nichol), tobacconist, 56, Great Chart Street, Hoxton, late of 13, Pitfield Street, Hoxton, London, N.E. Last day for proofs, October 7th, 1905. Trustee, G. W. Chapman, Bankruptcy Buildings, Carey Street, London, W.C.

THEODORE, LEONIDAS, carrying on business as L. Theodore and Co., cigar dealer, 26, Corporation Street, Manchester. Last day for proofs, October 21st, 1905. Trustee, J. G. Gibson, Byron Street, Manchester.

Notices of Dividends.

BARON, JAMES, tobacconist, &c., 16, Nelson Street, and 13, New Street, Barnsley, Yorks. First and final of 2s. 8d., at Official Receiver's Office, 6, Bond Street, Wakefield.

OXLEY, WILLIAM ROBERT, tobacconist, &c., 101, Musgrave Street, West Hartlepool, co. Durham. First and final of 4s. 1½d., at Official Receiver's Office, 3, Manor Place, Sunderland.

ROBINSON, JOSEPH HUNSLEY, tobacconist, &c., 82, Prospect Street, and 2, College Street, Kingston-upon-Hull. First and final of 3s. 6½d., at office of the Official Receiver, Trinity House Lane, Hull.

RUCK, WILLIAM CHARLES, tobacconist, &c., 425½, High Street, Cheltenham. First and final of 8s. 2½d. in the pound. Payable October 6th, 1905, at Official Receiver's Offices, Station Road, Gloucester.

WEBSTER, JOHN GEORGE, tobacconist, &c., 36, Short Street, and trading at 2, High Street, Sutton-in-Ashfield, Nottinghamshire. Supplemental of 7½d., at Official Receiver's Office, 4, Castle Place, Park Street, Nottingham. October 2nd, 1905.

Application for Debtor's Discharge.

HARRISON, THOMAS HENRY, tobacconist, &c., 375, High Road, Leyton, Essex. At Bankruptcy Buildings, Carey Street, London, W.C. October 26th, 1905, at 11.

Donore Castle.

A HIGH-CLASS . . .
VIRGINIA CIGARETTE.

Manufactured by

T. P. & R. GOODBODY,
Greenville, Dublin.

Notices of Release of Trustees.

BARLOW WILLIAM SWIFT, tobacconist, &c., 1, North Eddy Road, Sheffield. Trustee, J. C. O'Connell, Figure Lane, Sheffield. Date of order, August 4th, 1905.

HUNTER WILLIAM BYLAND, sign writer, late tobacconist, &c., Hambleton, Torrington Lane, late 2, The Parade, High Road, Whetstone, Millhouses. Trustee, C. Barnett, 12, Bedford Row, London, W.C. Date of order, August 4th, 1905.

LINSTEED HENRY LEWIS WHITCOMBE, tobacconist, &c., Abchurch Lane, Trustee, W. F. J. Hunt, Edward Bank Chambers, High Street, Southampton. Date of order, August 4th, 1905.

SWINDS ELKAN (trading as Elkan Swinds & Co.), cigar merchant, 1 and 3, Newhall Street, Birmingham. Trustee, T. D. Neal, 270, Edmund Street, Birmingham. Date of order, August 4th, 1905.

Dissolution of Partnerships.

SADLER WILLIAM HENRY and JULIA GREENEAK, tobacconists, &c., under the firm of Greenham and Sadler, at 5, Rochester Row, Westminster, London, S.W.

SAMUELSON CHARLES EYTON and HAROLD DONLIP READ, tobacco factors and brokers, 22, St. Thomas Street, Liverpool, and 5 and 6, Hart Street, Wick Lane, London, E.C., under the style of Edward Samuelson and Co.

WHITE FRANK, 22, Stockport Road, Ashton-under-Lyne, Lancs., cigar merchant, and **ERNEST WHITE**, 20, Richmond Street, Ashton-under-Lyne, cigar merchant, carrying on business at Victoria Buildings, Mount Street, Ashton-under-Lyne, dissolved, under the style of J. White and Co. James White, of Willow Park, Manchester Road, Ashton-under-Lyne, cigar merchant, will continue the business under the style of J. White & Co.

In the Matter of—

WESTON, HOLMES & CO.—The Official Receiver (Mr. J. G. Burgess) mentioned the case of Weston, Holmes and Company, tobacconists, Leicester, and made an application in relation to the separate estate of the wife of Henry Weston. He stated that he made the application by way of notice as to a declaration of the ownership of a house at Syon, conveyed to Mrs. Weston, and also urged that that would be the time to consider the question of a report regarding the refusal of that lady to answer certain questions with regard to the house and its ownership in an examination held at Chambers before the Registrar on June 20th last. Mr. Herbert Simpson, who appeared for Mrs. Weston, observed that the Official Receiver's application was a most extraordinary one. It was with regard to a house the deeds of which were in Mrs. Weston's own name, which she had mortgaged, and which she stated she had bought out of her own money. He opposed the two matters being taken together. On Mr. Burgess proceeding with his application, his Honour observed that he thought the Official Receiver would be prejudiced in regard to his motion if he did not obtain answers to the questions he wanted to put in the examination. The Official Receiver assented, and a lengthy legal argument ensued, Mr. Simpson denying the right of the Official Receiver to put certain questions to Mrs. Weston. Eventually Mrs. Rosaline Weston was sworn, and the Judge questioned her. He asked if the purchase money for the house, at any part thereof, came to her from her husband? Mrs. Weston replied, "Not at all, sir."—Was it at any time your husband's property, or any of the money with which you purchased the house?—None whatever; it never was his.—His Honour observed that in cases of this kind, where the witness was made a party to a motion, she could not be

cross-examined.—The Official Receiver said that he did not intend the house belonged to the estate, nor did he ask for a declaration to that effect. What he did intend was that the purchase money belonged to the bankruptcy, and that so short a time previously to the bankruptcy, and was available for his creditors. He suggested Mrs. Weston that if having in her possession part of the defendant's estate, he supposed that she was indebted to him. He asked her permission to put certain questions to Mrs. Weston as to where the purchase money came from, and as to her sources of income and expenditure.—His Honour observed that all that would be cross-examination and it was regarded in England as being to a certain extent unfair to cross-examine the party, as was done in France before trial.—Mr. Burgess pressed his point, that he should be allowed to put the questions. He particularly wished to ask where she obtained the money expended to purchase the house.—Mr. Simpson observed that that was cross-examination. Mrs. Weston had sworn that it was her own, bought with her own money, and Mr. Burgess had no right to ask where that money came from.—His Honour eventually held that the questions could not be put.—The Official Receiver then proceeded with his motion. His contention was that the house was bought by Mrs. Weston with money obtained from her husband's estate. He considered that the facts of the case raised a presumption which removed from him the onus of showing that the money which had actually come out of her husband's estate was expended in the purchase of that house. He asked for an order that Mrs. Weston should account to him for any sums received in respect of the house over and above the sums due to the mortgage.—Mr. Simpson observed that he did not think he had a case to answer. He contended that the affidavit presented by the Official Receiver on the matter was based on hearsay evidence, and also that his Honour had no jurisdiction to make the order asked for. The Official Receiver had attempted to throw upon him the onus of proof, but he refused to accept it. Mrs. Weston had a perfect explanation, but he did not think the Official Receiver had any right to put these inquisitorial questions, or that his client was under any obligation to help the Official Receiver to prove his case. The Official Receiver had tried to prove his case by a process of exhaustion, but of course he had not by any means exhausted the possible or probable sources of income possessed by Mrs. Weston.—The Official Receiver also claimed the furniture which was alleged to have been sold by Weston to a young lady, Miss Falding, who was in domestic service, for the sum of £50. Mr. Burgess said there was a stamped bill of sale, but it had not been registered, and was, therefore, bad for the purposes of proof.—After hearing arguments, his Honour decided in favour of the Official Receiver, in the matter of the furniture. On the other points he reserved his judgment.

CIGARS AT 2½ EACH.—The largest cigars ever manufactured have arrived in London from Havana. Each cigar measures 7½ ins. in length and 6 ins. in circumference, weighs a quarter of a pound, and entails payment of 2s. 6d. duty. The factory price in Havana is 21,000 per 1,000.

DEVIL'S SNUFFBOXES.—This is the name by which puff-ball lumps are known in Cardiganshire, and lately some balls of gigantic size have been found near the Talybont Cemetery. One of these had a circumference of 5 ft. 3 in., a height of 3 in., and weighed 5 lb. 7½ oz. It was white as snow, and appeared like a lump of dough ready for the oven.

GOOD THINGS TO DRAW ON.

An amateur artist was trying to decide what kind of drawing paper to buy, when a well-known artist entered the store.

"Ah," said the amateur, "you're just the man to help me out. What do you like best to draw on?"

"My pipe and my father," said the artist.

Tobacco Culture in Ireland.



"CAMBERS'S JOURNAL" has the following valuable article:—

Tobacco, "the gift of the gods of high-strung humanity," was grown for the first time in the British Islands in Sir Walter Raleigh's garden at Youghal, in the south of Ireland. It was a time when, with the discovery of a New World, a new world of thought and imagination as well had been opened up to minds perhaps as feverish and restless as those of to-day, and its soothing charm was felt at once. Smoking became a very fashionable habit in the reign of Queen Elizabeth. Ben Johnson held it as "most divine—the most sovereign and precious weed that ever the earth tendered to the use of man." That Shakespeare never alludes to "divine tobacco," as Spenser calls it, may perhaps be partly attributed to the almost insane hatred of tobacco shown by James I., whose favourite playwright Shakespeare was. King James doubtless expected the treatise which he wrote, "A Counterblast to Tobacco," to sweep away all desire for the obnoxious weed; but neither this nor the prohibitive duties he put upon it availed to stop the growing of tobacco, until it was absolutely forbidden under tremendous penalties by Charles II., who stated in the preamble of the Bill that this was a measure of protection for the American colonies. Tobacco was not to be grown in England save on forfeiture of forty shillings for every rood of ground thus planted, though it was allowed in small quantities in "physic" gardens; while Justices of Peace had power to issue warrants to constables "to search after and examine whether any tobacco be sown or planted, and to destroy the same—which they are to do under penalties."

In 1766, when Adam Smith wrote his "Wealth of Nations," tobacco had become a principal subject of taxation, and the prohibitions against its home growth continued. This gave in effect a monopoly to the countries where it was allowed, Virginia and Maryland principally, as having the largest produce. In these States 96,000 hogsheads of tobacco were annually purchased with a part of the surplus produce of British industries; only 14,000 hogsheads were sent abroad and exchanged for something more in demand at home.

Ireland, however, shared in none of the advantages of this trade; but in 1785 the Prohibition Act was withdrawn, and when the Union with Great Britain was accomplished, the sixth article of the Act of Union provided for the continual right to grow tobacco in Ireland. Between this period and 1830 it was grown, and with profit; but in the latter year its culture was again forbidden on the ground of assimilating the laws of England and Ireland, tobacco-growing being also stopped in the former country. The real reason, however, was jealousy, for it flourished in Ireland and did not in England. This measure was introduced and excused by Mr. Dawson, Chancellor of the Exchequer, in a great speech, and had the immediate effect of rendering valueless a large quantity of tobacco then growing, as it was made illegal to manufacture it. Naturally smuggling followed.

Such was the state of things until 1887, when temporary permission was given to grow small quantities in Great Britain and Ireland; but, owing to want of experience, the experiments were unsuccessful. There was a generally diffused belief at the time that tobacco required for its growth a much warmer climate than is to be found in the British Isles. Yet a writer on the subject in the "Nineteenth Century" (1888) showed this to be a fallacy, and pointed out that "Nature first grew her tobacco in the West, where exactly it is every day more difficult to say

with any certainty, for the species spreads from cultivation in an energetic and bewildering manner. But its typical home is in the subtropical regions. There it wastes its sweetness—a rampant, verdant weed, tall and stately and crowned with pink blossoms, in those sunny and quiet glades of the Californian forests where the humming-birds like living gems, glitter amongst the strands of flowering creepers, and the still, green twilight of the woodland invites luxuriant growth. When it finds itself upon the hillside, however, with the ready adaptability of animated life, it reduces its amplexness, growing sessile and with smaller leaves, and living more sparsely according to the capabilities of the soil. The climate of this latter habitat, and the nature of the ground that characterises it, are unquestionably to be found in England." If this be true for England, it is yet more so for Ireland, with its moister and milder climate. And it is with the experiments tried in the latter country and their results that I deal, hoping to draw attention to the great issues depending on their success in a land where "the drain of emigration has reached a point at which, if it is not checked, it will speedily wipe out the nation." Political measures supply no remedy; employment for men and women is the want—such employment as would make it possible to live upon the soil. Tobacco-growing seems one of the most hopeful means of attaining this end, and that it is practicable the experiments at present being carried on show.

Colonel Everard, of Randlestown, co. Meath, was one of the growers in 1887, and became convinced that it was from want of expert knowledge in curing that failure had resulted. From 1898 to the present time, Colonel Everard, having obtained permission to grow small quantities, has been engaged in making experiments, and has been able to get tobacco grown under the supervision of the Department of Agriculture in sixteen different counties. He found that not only could it be grown but cured, and that a good market was ready for the crop.

Colonel Everard's next step was to obtain the assistance of influential members of Parliament, Unionists and Nationalists alike, able to bring sufficient pressure on Government to obtain permission, for a period of five years, for the cultivation of tobacco on a commercial scale, by persons approved of by the Department of Agriculture. To what was promised was added a refund of one-third of the existing duty—three shillings on the pound—which is levied on all unmanufactured tobacco.

It was arranged that experiments should be tried in Wexford by Mr. W. Redmond, while Colonel Everard undertook to organise those in Meath, and to represent the growers on an advisory committee, formed by the Department of Agriculture, of leading manufacturers and representatives of the retail trade. The questions submitted to this committee were:—(1) What quantity of tobacco should be grown to form a commercial test? (2) In which counties should tobacco be grown? (3) What tobacco is best suited to Irish trade? And the answers were as follows:—(1) Quantity: twenty acres. (2) Locality: Meath and Wexford. (3) Prior tobacco: as best suited for manufacture of Irish roll.

Mr. W. Redmond failed to organise in Wexford, owing to the Department finding it impossible to engage an expert from a tobacco-growing State in America in time to superintend the planting of the crop. Colonel Everard consequently took the whole amount—twenty acres—in hand, in order to fulfil the conditions of commercial experiment, and to avoid the loss of a year—a very important consideration where the concession is only to last five years, and the erection of a curing-barn involves a great outlay,

becoming useless if withdrawn at the end of this term. The Department undertook to build this barn and curing apparatus. The result of the experiment now depended wholly on the crop produced by Colonel Everard, and he, finding that the expert promised in February did not arrive, sent his son, Captain Everard, at his own expense, to the Northern States of America to study there the conditions of growing and curing tobacco, and the best kind of curing-barn. The building of this was deferred until it was dangerous to delay longer waiting the arrival of an expert; for if it was not ready for the reception of the crop the whole experiment would be a failure. So the barn was commenced on 8th July, only eight weeks before the beginning of harvest.

It was necessary to provide against all contingencies, so the barn was provided with a roof perfectly air-tight, suitable for the Virginia system of curing, which necessitated also the erection of a powerful steam-boiler and pipes. Virginia tobacco is usually cured at a temperature of 120 degrees Fahrenheit, the crop only occupying the barn four days till cured out; while the Kentucky or slow cure takes from four to six weeks. The barn was designed by Colonel Everard and his son, and as no builder would take the contract under penalty to complete within the time specified, Colonel Everard undertook the construction himself, and by employing day labour, local carpenters, workmen, &c., began and finished the building within the time.

Seeds are sown in hotbeds in March, and transplanted to the field in July. In order to test the suitability of soil the crop was grown in three parishes, and a marked difference was observed in yield—the best land giving best results. The month of June was too dry to favour vegetation, but the rest of the summer proved suitable. At the critical moment the services of a highly qualified expert were obtained to superintend the harvesting and curing of the crop. Professor Harper, of the Chair of Agronomy in the College of Agriculture, Kentucky (U.S.), spent his vacation in Ireland, and placed his services at the disposal of the Department. He had come over in the interests of science to study the influence of climate on tobacco-planting and was quite unacquainted with the climatic conditions of Ireland. His knowledge, however, of the nature of the plant and of the different systems of curing it in the United States enabled him, after a few preliminary experiments, to devise a system of curing suitable to the Irish type of tobacco. He found the slow cure developed the most satisfactory results, and as there was nothing that he could suggest to improve the barn and curing apparatus, he was able to cure successfully the whole crop. He arrived at the opinion that the climate of Ireland is better suited than that of Kentucky for the production of tobacco. This is due principally to the fact of the rainfall in Ireland being more evenly distributed throughout the year. The best Irish grass-lands are equal to the soil of the best tobacco land in America, though the poor, sandy soil which in Virginia produces the best yellow tobacco, in Ireland produces one with too much moisture. Clay soils on fairly porous subsoil, however, in the professor's opinion, produce the best type of heavy shipping tobacco, and the texture, colour, and quality of leaf are superior to the greater portion of the tobacco imported into this country.

The treatment of the crop during the growing period consists principally in keeping the land free of weeds, stirring the soil, stopping growth by pinching off the budding shoots, and removing the axillary shoots, called suckering. Some of the leaves attain enormous size, measuring over forty inches long by forty broad, and the object of topping and suckering is to throw all the sap into the number of leaves—usually ten—allowed to each plant.

Before harvesting the crop it is necessary first to ascertain that the leaves have attained maturity. When ripe they become blighted with yellow and very viscous, the epidermis being easily separated from the substance of leaf. The plants are then cut down with a spade-like knife below

the lowest leaves, and are laid upon the ground to wilt for a few hours, when they can be removed to the barn, where they are tied to a stick about four feet long—six plants to each stick—head downwards, and hung upon "tier" poles.

The next process, stripping the leaves off the stalks, I was just in time to see before its completion, on the occasion of my visit to Kandlestown to view the working of the industry for myself. I shall not easily forget the lighting up park and lawn, and bathing in brightness the massive stems and dark branches of the tall old trees which stood there, unsheltered and patient, listening to the message of hope the sunbeams were whispering: "Courage! The winter will pass and spring return; once again shall the green leaves clothe your branches and the singing birds be heard therein." I took that glorious sunshine as a message of hope to more than the trees; I thought of it as I stood in the barn a little later watching the work going on. The plants had then been all removed from the tier poles, and their place filled with bundles of leaves, technically called "hands," which, after being stripped from the stalks, have to be again hung up in the barns and thoroughly dried out before being packed down in hogsheads. The process of curing is too technical a subject to describe with any minuteness, but at least I can give an idea of the general principle followed. This is gradually to deprive the plant of its moisture by the application of time to provide sufficient ventilation for its escape. The process of "running the colour" requires most careful supervision; as, while there is a danger on one hand of stopping the process by allowing the plant to become too dry, there is also a risk of producing mould if it is allowed to remain too long in a moist condition without sufficient ventilation. Curing on the slow method is carried out at a temperature which rarely exceeds 90 degrees Fahrenheit, and is seldom over 75 degrees.

For the slow cure the plants remain in the barn for a month or six weeks, when they are fit to be stripped. And this is what I saw in the warm, comfortable sorting-room, provided with forms on which the workers sit around the tables. There is a central table and a table at each end at right angles to it. The plants are laid on the central table; the leaves are stripped off and placed in a heap to the right of the operator, with the exception of the small top leaves, which are tied by a worker in "hands," while the flying or "base" leaves are similarly removed and tied by another worker. The heap of leaves is then transferred to the other tables, and placed in front of a sorter, who divides them into three grades, technically called "leaf," "hugs," and "trash." These are separately tied by workers into "hands"—a leaf being wrapped round the base of the leaves to hold them together—and placed astride on a stick, which, when it has received its complement of "hands," is replaced upon the tier-poles in the barn. The "hands" of tobacco, after being thoroughly dried out, are next brought into "case," or made pliant by sprinkling water upon the steam-pipes, and thus producing vapour. They are then packed down in large hogsheads, screw pressure being employed so as to get as much tobacco as possible into a given space. The hogsheads when filled contain usually from 800 to 1,000 pounds.

More and more did I realise, as I stood in the barn looking on and trying to grasp details, that here was the most practical means yet devised for staying the tide of emigration, by finding profitable employment for men, women, and children. In the sorting-room the workers were women, mostly old, two of them the sole support of inviolated husbands, and children on whose wages decrepit parents were depending. How deftly the toil-worn hands manipulated the tobacco leaves!—the apathy had passed from the old faces—how eager and interested they all looked. The tobacco crop is, or may be, as profitable to the farmer as the Government wills to make it. The duty on all tobacco, imported and home-grown, is three shillings per pound. The gross value of an average crop of 1,000 pounds per acre is £160 sterling; but the duty amounts to £150,

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leaving the grower only £16 gross profit, which represents the probable average price—namely, 4d. per pound—obtained from the manufacturers, who, of course, will also have to pay the duty before taking the tobacco out of bond. However, the Excise Department are authorised to return one-third of the duty—namely, one shilling—from this to the grower, amounting to £50 for a crop which weighs 1,000 pounds of cured tobacco. This makes a total gross profit of £66 per acre, and—deducting the cost of production, rent, interest on building, plant, &c., estimated at about £23 per acre—leaves a handsome net profit of about £43 per acre. Under these conditions tobacco would be extensively grown; but for the present short term of years (four only now remaining) for which the concession lasts, growers could not recoup themselves in the time for the necessary heavy outlay, and they are thus prohibited from embarking in the enterprise.

But I think this hope will not die out, that it never will be written on a page of future history: "There was a great revival of the tobacco industry in Ireland; but owing to the refusal of Government to continue concessions it failed, putting an end to the hope of placing it on a firm footing, and giving sorely needed relief to a people exiled and perishing for want of profitable employment." Rather, let the shining of that winter sun be what I hope it might, as, looking back from the gates of Randlestown, I beheld its western rays—an omen of success for one of the most interesting experiments yet tried in Ireland.

Is Tobacco Smoking Harmful?

ALTHOUGH it is universally admitted that smoking is not a necessity, but only a habit, a great many learned and distinguished men, including physicians and scientists, maintain that it is not an evil, but a positive good.

"It is certainly a remarkable fact in the history of mankind," writes a well known physician, "that since the fifteenth century a vegetable growth known to botanists as *Nicotiana Tabacum* has come into such general use for smoking as almost to revolutionise the social customs of civilised people. It would be difficult to-day to find a quarter of the globe where the use of the plant is not known.

"Nevertheless smoking has met with vigorous opposition at times. It has been denounced by papers, from pulpits and on platforms; even reigning sovereigns have set themselves to stamp out the practice. Russia at one time insisted on cutting off the nose of every smoker, and Persia once made it an offence punishable by death. It has been proclaimed against on the Continent in almost every part, and in England King James I.'s 'Counterblast Against Tobacco' is a lasting memorial of his determination that no 'puffer of tobacco' should receive any crown appointment.

"It has been contended, on the one hand, that tobacco is a poison and every smoker a suicide; while on the other it has been hailed as an aid to longevity, minimising the wear and tear of life that naturally ensue in old age. In spite of all opposition and of every argument raised against it, the use of the soothing weed is a well nigh universal custom. That tobacco is not a necessity is readily conceded on all sides, for no sane person could possibly claim that its use is essential to life. Its most devoted friends plead nothing beyond the fact that smoking is a luxury, one which sustains a cheerful brightness and affords an enjoyment out of all proportion to the smallness of its cost. Complaints against the extravagance of the habit are unreasonable and only to be attributed to wilful ignorance or want of reflection. Many things in daily use are by no means necessary, yet they largely contribute to the enjoyment and pleasures of life.

"Thackeray once said:—'I vow and believe that the cigar has been one of the greatest creature comforts of my life—a kind companion, a gentle stimulant, an amiable anodyne, a cement of friendship. May I die if I abuse that kindly weed which has given me so much pleasure.'

"The only objection really worth consideration is that tobacco acts as a poison in the healthy system. On this score a great deal has been put forth which is matter for serious reflection, but other allegations have failed to discriminate between the use and abuse of the weed. It is easy to find similar fault with most things we eat and drink, for more harm has resulted from lack of self-control in these matters than could possibly follow the excessive use of tobacco.

"Indeed, there is nothing which, though lawful and right in itself, is not open to the same kind of abuse, and if we deprive ourselves of everything capable of being wrongly used, away go money, food, and life.

"The two common conditions which result from excessive smoking are a characteristic alteration of the rhythm in the beating of the heart and an affection of the eyes, which impairs the vision and reduces the power of distinguishing colours. The furred tongue, the chronic irritation of the throat, and the accompanying dyspepsia, though less important, are nevertheless inconvenient, and ought never to be present in a healthy person.

"That such harm does result when use passes into abuse is sufficient warning to put every smoker on his guard, and if an occasion arises should prompt him to reduce his consumption of tobacco or lay aside for ever a habit which threatens to impair his health. The opponents of smoking unfortunately rely upon evidence gathered from these cases of abuse, and the consequence is their allegations do not accord with established fact. If every smoker were being slowly poisoned, deaths would occur at an early age, and their number would markedly increase. There are many things besides tobacco which are highly detrimental when abused, yet the rational use of them is beneficial in the highest degree.

HUXLEY'S OPINION.

"The late Professor Huxley said:—'There is no more harm in a pipe than there is in a cup of tea. You may poison yourself by drinking too much tea or kill yourself by eating too many beefsteaks.' Dr. Richardson says:—'In an adult man who is tolerant of tobacco moderate smoking does no great harm. It somewhat stops waste and soothes. The ground on which tobacco holds so firm a footing is that of nearly every luxury—it is the least injurious.'

"Dr. Lankester said:—'I dare not, as a physiologist or a statist, tell you there exists any proof of its injurious influence when used in moderation. The first symptoms of giddiness, of palpitation, of indolence, or uneasiness, while smoking, should induce you to lay it aside. These are physiological indications of its disagreement, which, if you neglect, you may find increase upon you, and seriously embarrass your health.'

"Those who are rational smokers will never indulge on an empty stomach; many seem able to do so with impunity, but the practice is bad. They will keep the pipe well cleansed and use only a pure tobacco. Whether smoking a pipe, cigar, or cigarette, they will abstain from using it to the last extremity, because it is the accumulated products of combustion which form the injurious elements. The rational smoker will never expectorate except on occasion when absolutely compelled, or, if he finds himself falling into this bad habit, being rational, he will cease to be a smoker."—*Science Siftings*.

Ferdy: "Yaas, we've been roughing it in the woods."

Maude: "And what do you do when you rough it?"

Ferdy: "Oh, you have to roll your own cigarettes and drink your whisky without apollinaris watah, and go without everything, don't ye know."

CARRERAS, LIMITED.

Successful Year's Operations.

Gross Profits more than £30,000.



THE second annual general meeting of Carreras, Limited, was held on September 28th, at the offices, St. James' Place, Aldgate, E.C., under the presidency of Mr. John Crowle (the Chairman of the company).

The Secretary (Mr. H. W. Danbury)

having read the notice convening the meeting and the report of the auditors.

The Chairman said: You have had placed in your hands a report and balance sheet which, I think you must agree with me, shows very gratifying results for the year's trading, and it is with great pleasure that I stand before you, more particularly as, after the company has been carried on for two years, there is evidence that the capacity for its profitable development is practically unlimited. I cannot but express the great satisfaction that I have in thus being able to show the world at large that the adverse criticism expressed when I floated the company was anything but correct, as the balance sheet now in your hands shows that the anticipations of the directors have been amply fulfilled. The business done shows a large increase on the previous year, and the profit shown in the accounts before you is considerably in excess of that appearing in the accounts presented at the last meeting, although the latter represented thirteen and a half months' trading, while the present accounts cover a period of twelve months only. You will kindly bear this point in mind in comparing some of the figures with last year's accounts. You will see, on referring to the first item in the profit and loss account on the debtor side, that, although our turnover has largely increased, the item of general expenses is nearly £500 less and the interest accounts show a decrease of £788 6s. 1d., while the sum written off leases, fixtures, plant, machinery, and cutting agreement amounts to £1,434 2s. 9d., instead of £908 9s. 5d. last year. The managing director's commission, of course, has increased in proportion to the profits made. As to the item for directors' fees and assistant-managing director's salary, of this amount £250 was given by way of fee to the retiring director last year. On the credit side you will see that our gross profits have been £31,382 13s., being £3,769 19s. 8d. in excess of last year, and leaving a net profit of £20,743 9s. 4d. After making full provision for dividend on the cumulative preference shares and the interim dividend paid on the ordinary shares on January 21st last, &c., there is £17,419 1s. carried forward. I would like to call your attention to the loans secured on bonded stock, amounting to £10,642 16s. These have been reduced from £16,719, as shown in last year's balance sheet, and comparing this item with the stock that we have in hand, of £34,018 14s. 8d., you will admit that it shows very favourably. I should just like to refer to the item investment, £9,998. This is the amount of our holding in the Carreras and Marcianus Cigarette Company, and represents two-thirds of that company's capital. The company paid a dividend on the first year's trading of 20 per cent. I think you will agree that this is a very valuable investment to this company. Most of you are aware that when the prospectus of Carreras, Limited, was issued I retained the sole right to manufacture cigarettes from our various brands of tobacco. I have, however,

given the whole of my rights under the agreement to the company, and, as you are aware, a syndicate was formed last year to manufacture cigarettes. This company owns two-thirds of that syndicate, and your managing director one-third.

I will also call your attention to the amount of £1,546 17s. 6d., which is the balance of a sum of £2,500, which amount we agreed to pay to get the "cutting agreement" from another gentleman into our own hands, and in two years this amount will be entirely wiped out, which will add to the profits of your company. You will see, on comparison, the debtors, £19,701 0s. 2d., have increased very largely. In this sum there is an amount of about £7,000 lent to the Cigarette Company, which I believe has been reduced since the end of the financial year. Glancing through the figures, you will see there remains a balance of £7,743 10s. 6d., after paying a further 7½ per cent. on the ordinary shares, making 10 per cent. for the year. This amount has not been dealt with this year; but your directors have decided to allow it to be carried forward, and they will deal with the amount next year when forming a reserve fund. I have not the least doubt that, as time goes on, you will have a very substantial reserve fund built up, after paying the shareholders very handsome dividends, as, in the opinion of your directors, this company's capacity for profit-earning is very large, and, by the vigorous manner in which your business is conducted, I believe the results in the future will be extremely satisfactory to the proprietors. You will remember when the prospectus was issued the amount stated to be paid in respect of goodwill was £150,000; but, owing to the vendor allowing certain amounts—such as book debts and some portions of the stock—to be taken over free by the company, it reduced the goodwill to the amount now standing in the balance sheet. There is another point in connection with the prospectus issued two years ago. It was stated therein that an application would be made to the Stock Exchange for a settlement in and quotation for the preference and ordinary shares of the company. This has not yet been done; but, had it not been for the force of circumstances, and my retirement from the board, applications for settlement and quotation would shortly have been made. I have no doubt, however, that your directors will make application in due course. I would draw your special attention to paragraph 4 in the report which has been sent to you. We have in the past done a very good business in Canada and the United States; but we anticipate a much larger trade with these countries in the future. Our managing director (Mr. Bernhard Baron) made a tour in America a few months ago, and, after going carefully into the question on the spot, he came to the conclusion that there was enormous scope for the sale of "Craven Mixture" and our other brands, both in the States and Canada. Mr. Baron therefore arranged to establish depôts in New York and Montreal, and dealers in America may now obtain whatever supplies of our goods they require from one or other of these depôts. After a passing reference to the criticisms made on the issue of the prospectus, the Chairman continued: In retiring from the directorate, it is only right that I should

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state, as I have already done to the directors, that my engagements are so numerous, and demand so much time and thought, that I shall be glad to be relieved. I feel that this company is managed with marked business ability by Mr. Bernhard Baron (the managing director) and Mr. Yapp, and, although I am by far the largest shareholder outside the directors, I am satisfied that my interests are quite safe in the hands of the present board, and I conclude that you also will feel that yours are. I am sure you may do so. I now move: "That the report and accounts be received and adopted."

Mr. Cherry Kearton seconded the motion.

Mr. Mayer called attention to the amount, £675, debited in the profit and loss account to the managing director for commission, and remarked that as the net profit amounted to £20,743, his commission of 5 per cent. came to over £1,000.

Mr. Champness (auditor) said that Mr. Mayer was correct in stating that, in accordance with his agreement, Mr. Baron was entitled to over £1,000; but it was perfectly competent for that gentleman to forego any portion of his remuneration, and that was the reason why the amount credited in the accounts to Mr. Baron was only £675, instead of the full amount to which he was entitled.

Mr. Mayer considered that Mr. Baron was entitled to the full 5 per cent. commission, in view of the successful year's business, and moved a resolution recommending the directors to pay Mr. Baron the full amount.

The Chairman pointed out that the directors themselves had not taken any fees, notwithstanding the fact that they had all devoted a large amount of time and given considerable thought to the affairs of the company. He suggested, therefore, that the board generally should be included in any resolution of that kind.

Mr. Mayer said he would be very pleased to include the board, if they had foregone any remuneration to which they were entitled.

The Chairman suggested that the question would be better dealt with in a separate resolution after the report and accounts had been adopted, and that Mr. Mayer might move a resolution to that effect later.

Mr. Mayer expressed his willingness to adopt that course.

The motion for the adoption of the report and accounts was then put, and carried unanimously.

The Chairman next moved: "That a dividend be declared for the six months ended July 31st last at the rate of 7½ per cent. per annum on the ordinary shares, less tax, making 10 per cent. for the year."

This was seconded by Mr. Mayer, and carried.

Mr. Mayer then moved his resolution recommending the board to pay Mr. Bernhard Baron the amount of his commission in accordance with his agreement.

This was seconded by Mr. Levenson and agreed to unanimously.

Mr. Louis B. Baron (the retiring director) was unanimously re-elected, and Mr. Cherry Kearton was also unanimously appointed a director to fill the vacancy on the board caused by the retirement of the Chairman.

Messrs. J. H. Champness, Corderoy & Co. (the auditors) were re-elected, and the payment of £250 as a director's fee to Mr. F. Durrant was approved.

Mr. Mayer proposed a vote of thanks to the Chairman, and Mr. James W. Cundall, in seconding the motion, expressed the regret of himself and his colleagues on the board that Mr. Crowle was severing his official connection with the company, and thanked him for the services which he had rendered in the past.

The motion was unanimously adopted.

A vote of thanks was also accorded to the managing and other directors for the able manner in which they had conducted the business of the company, and the proceedings terminated.

FANCY DRESS CYCLE PARADE IN BELFAST IN AID OF THE LIFEBOAT FUND.

"GOLD PLATE" wins First Prize.

"IRELAND'S SATURDAY NIGHT," the favourite Sporting and Athletic paper, introduced a novel Fancy Dress Cycle Parade, and offered valuable and handsome prizes to the most original and best get-up. Thousands of bicycles were entered, and took part, all kinds of decorations and original designs being introduced. A Belfast young gentleman hit upon the novel idea of a "Gold Plate" Cigarette decoration, and as will be seen from the sketch, the bicycle and the rider's clothing, also head gear, were covered with "Gold Plate" Cigarettes, all placed in nice order and design. The Judges after due deliberation decided that this novelty was the attraction, and awarded the **First Prize**, complimenting the winner on his "Gold Plate" Cigarette production.



IN DEFENCE OF CIGARETTES.—Despite all belief to the contrary, and assertions to the reverse notwithstanding, Dr. Gustave Lippmann says that the cigarette is the least injurious of all the forms in which tobacco is consumed. "It stands to reason that, as the ventilation is greater (or should I say the draught better), the consumption of all the parts of the tobacco will be more thorough, and therefore less nicotine will be carried into the system. Next after the cigarette in point of least injury to the system is the pipe, while the most injurious of all forms of smoking is the use of a cigar. Chewing tobacco is the most deadly form of all forms of tobacco using, for the constant user of tobacco in this form literally soaks his system with nicotine. Of course the use of cigarettes carried to excess will prove very depressing to one's health, while a moderate use of cigars does not necessarily imply injury to the system. Given the same tobacco consumption daily in proportion is the measure on which my statement of comparative injury inflicted by various forms of tobacco using is based."

NEW LINES.

B.D.V. CIGARETTES.—Messrs. Godfrey Phillips & Co. have favoured us with samples of their B.D.V. cigarettes. The tobacco bearing the same name has already a world-wide reputation among pipe smokers, and we feel sure that cigarette smokers will eagerly rush for this latest example of the dainty whiff. The cigarettes retail in cardboard boxes at 3d. for 10; they have a pleasing, rather nutty flavour, and bear evidence of most careful manufacture. There is an entire absence of dust, and both by smoking them and also by cutting some to pieces we have satisfied ourselves that they are composed only of bright Virginia of sterling quality. Retailers should send for samples, for we are certain that this new line will soon prove one of the best sellers in the market. A good rate of profit is allowed to the trade.

ARDATH MILD EGYPTIAN BLEND CIGARETTES.—The Ardath Tobacco Co. are not in the habit of long resting upon their laurels, and they have sent us samples of an extremely fine new line of cigarettes. They are put up in most artistic concave pocket tins of imitation oxidised silver, containing 10 pieces, to retail at 6d. The cigarettes are of a very mild blend, and in flavour and aroma compare



favourably with much more expensive lines. In fact, they are real good value for money, and the dainty appearance of the box adds much to their attractiveness, and will induce many smokers to give them a trial, after which repeat orders are sure to result. Retailers should at once write for samples and prices. They will find that, as usual with this firm, they are liberally dealt with.

BOB INGERSOLL ON TOBACCO.—Nearly four centuries ago Columbus, the adventurous, in the blessed island of Cuba, saw happy people with rolled leaves between their lips. Above their heads were little clouds of smoke. Their faces were serene, and in their eyes was the autumnal heaven of content. These people were kind, innocent, gentle, and loving. The climate of Cuba is the friendship of the earth and air, and of this climate these sacred leaves were born—leaves that breed in the mind of him who uses them the cloudless, happy days in which they grew. These leaves make friends and celebrate with gentle rites the vows of peace. They have given consolation to the world. They are the companions of the lonely, the friends of the imprisoned, of the exile, of workers in mines, of fellers of forests, of sailors on the desolate seas. They are the givers of strength and calm to the vexed and wearied minds of those who build with thought and brain the temples of the soul. They tell of hope and rest. They smooth the wrinkled brows of care, drive fear and strange, misshapen dreads from out the mind, and fill the heart with rest and peace. Within this magic warp and woof some potent, gracious spell imprisoned lies, that, when released by fire, softly steals within the fortress of the brain and binds in sleep the captured sentinels of care and grief. These leaves are the friends of the fireside, and their smoke, like incense, rises from myriads of happy homes. Cuba is the smile of the sea.

Imperial Window Dressing Scheme in Ireland.

IRISH SMOKERS UP IN ARMS.

THE following letters, which have recently appeared in the *Belfast Evening Telegraph*, show that Irishmen do not intend to take the attack of the greedy Trust on one of their leading industries lying down:—

"A TRUE CELT" writes us as follows:—You have always at heart the welfare of our home industries. As a hard working man I should like to ask my fellow-workers to do what they individually can to help these industries. I am sorry to see a fresh form of opposition to one of these industries, helped on by so many of our local tobacconists, who have allowed their windows to be occupied solely by a display of the goods of an American made combine of tobacco manufacturers, under the guise of a British and Irish name, whose one aim and boast is to crush out the industry in Ireland. I intend to buy my tobacco where I shall be sure of getting Irish made stuff; the late display has made that easy.

The *Cork Examiner* of a recent date contains a report of a Council meeting of the Cork Industrial Development Association, from which we take the following:—

"Attention was drawn to the fact that a few of the city tobacconists had been both unpatriotic and foolish in permitting their shop windows to be dressed by the English Tobacco Combine, with that company's imported tobaccos, &c. There could be no question as to the want of patriotism on the part of these traders, considering the fact that this combine is making the most strenuous efforts to kill the Irish tobacco industry, and as to the foolishness of their action it required no prophet to foretell that such a display in their windows would have the effect of making those Irishmen who have their country's industrial interest at heart patronise the shopkeepers who refused to be led into this latest attempt to kill an Irish industry.

"It was mentioned that some city tobacconists had already dressed their shop windows with Irish made tobacco, &c., and had placed the association's cards, calling attention to this fact, in their windows.

"The council decided to present these cards free to any city tobacconist who will make use of them in that way, so long as the windows above referred to remain as at present dressed."

"A DISGUSTED BELFASTMAN" writes:—The remarks of your correspondent, "A True Celt," in Saturday's issue of the *Belfast Evening Telegraph*, are very opportune and to the point. Belfast was supposed to lead the rest of Ireland in independence and commercial intelligence, yet what do we find now, when everyone from Donegal to Cork is trying to encourage Irish industries—some of the Belfast tobacconists who cannot dress their windows have had them dressed and filled with the goods of the Anglo-American Combine. This is the way they take to encourage home manufacture; this is the way they take to promote employment and increase the wages spent in the manufacture of tobacco in Belfast, and which wages are eventually spent amongst local shopkeepers. Irish manufactured goods stand as high on the London market as any others. If my information is correct, and I have no reason to doubt it, some of the English tobacconists have filled their windows altogether with Belfast manufactured goods. This is the way they take to assist the independent manufacturers, and to preserve their independence against the Anglo-American combine. Contrast this with the action of the Belfast shopkeepers referred to. In future the less we hear of Belfast business intelligence and independence the better. When buying my supplies in future it is my intention to follow the same course as your correspondent referred to, and pass every shop not giving a local manufacturer a fair display. If only one-fourth of the readers of the *Telegraph* pursue the same course, and I believe the great bulk of them will, the Belfast shopkeepers who cannot dress their own windows will very soon find that it does not pay to suppress home manufacture.

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The Inside of a Havana Cigar.



TAKE a man with ignorance of affairs of State, and he remains unmoved. Hint that he cannot choose a good cigar, or that he is a poor judge of wine, and he becomes your unrelenting foe.

Yet how much do most of us know of the points of a good cigar? Not very much, if the truth must be told. The average smoker has two tests. He pinches the weed at his ear, to hear if it cracks, and he prefers a light-coloured "smoke." These are not infallible guides. "You ought to buy a concertina, not a cigar," said an importer angrily, when he saw a buyer attempting to crackle his stock. Crackling is a question of dryness, not of quality. Whether the dryness improves the flavour or not is a moot point. The Cuban himself likes a fresh cigar; in America means are taken to keep the cigar moist, and even in England at present there are signs of a revulsion of feeling in favour of new cigars.

NO JUDGING BY APPEARANCES.

Then you cannot judge a Havana cigar by the appearance of its outer covering, or by its aroma in the box, unless you are a trained expert of the first water. A mild-looking wrapper may cover a strong, pungent blend of "fillers."

The one and only way to judge a Havana cigar is to test the effect on your palate and nostrils of the smoke you draw from it. You can only attain critical judgment by discriminate smoking of high-class Havanas until you are able to note the finer beauties of flavour and aroma of the perfect Cuban weed.

There are two kinds of cigars in the world—Havanas and others. This is the verdict of the best judges, and especially of Englishmen. Two out of every five Havanas exported are sent to this country, which is the best proof of opinion here. Not only must the best tobacco come from Cuba, but it must come from a very small part of the island—the district of Vuelta Abajo. The cigars have also to be made on the island if the best results are to be had. Hence we find the City of Havana, where most of them are situated, crowded with factories whose names are familiar all over the earth.

What is it that gives Cuba, and especially the Vuelta Abajo district, its special pre-eminence? It is certainly not the skill of the planters. At one time it was thought to be the special nature of the plant, so seeds were taken away to other lands, and plants reared from them. The result was failure. The secret seems to be the combination of soil and of climate, the great heat at some seasons, the periods of great humidity, and the effects of nearness to the Gulf Stream. Other countries have devoted the greatest scientific skill to the improvement of their crops. The Cuban farmer has been content to leave the care of his growth to Nature, and has come out on top.

MEDIAEVAL METHODS.

The primitive ploughs with which the Cuban farmers till the soil, the simple ox-carts for carrying their crops, and the roughly-thatched drying sheds show little advance over the farming ways of centuries ago. A more carefully-built form of drying shed is now establishing itself. After being cut, the green leaf hangs in the drying-house until it becomes brown and dry. The moisture of the rainy season softens it so that it can be tied into bundles and bales, after which it is taken to the factories and warehouses.

Here is where the cigar manufacturer steps in. Buying, blending, and making are three stages each of equal importance. The tobacco crop, like every other, varies, and

has its good seasons and bad. House after house has built up a reputation among experts when producing a small and carefully chosen output, only to lose it when buying more generally and selling on a larger scale. No cigar of any value is made from the produce of one farm alone. The "filler," the inside of the cigar, is usually composed of several varieties of leaves, chosen to make the best combination.

The factories in which the cigars are made present a spectacle of great interest. In Cuba the races have somewhat freely mingled. Black and white work side by side, and the various gradations between black and white can be seen all round. The actual cigar-making is solely done by men, who earn very high wages. The machine-made cigar is unknown here, and as one watches the deft fingers rolling the tobacco into shape it is impossible to imagine the work better or more exactly done.

A LUXURY FOR WORKERS.

The good cigar-maker acquires his skill by long practice, and a very little difference in his dexterity makes all the gulf between the best and the cast-off. The cigar-makers are a closely knit community, and have their own rules and ways. One of the most interesting sights in a great factory is the "reader," a man who sits in the centre of the room and reads aloud the greater part of the day, first the newspaper and then some book chosen by popular vote. The workers themselves pay for the reader; makers encourage the practice, as they find it answers well.

Size, shape, colour are all noted when the cigars are graded. There are dainty little baby cigars, each barely two and a half inches long, and weighing only a quarter of a pound for a hundred. There are others fully ten inches long and broad in proportion, mere freaks mainly used at sensational banquets, and costing retail about five shillings each. The average Englishman likes a fair-sized "smoke," about five inches long. Then comes the grading of colour in the five classes—"claro," light—"colorado claro," semi-light—"colorado," medium—"colorado-maduro," semi-dark—and "maduro," dark. Packed in boxes, fifties being the favourite packing, pressed into shape, then arranged in cases of ten thousand, they are despatched by steamer to New York. There they are transhipped to the big English liners for Liverpool, whence they journey by rail to London "under bond." On Wednesday of every week the two great bonded warehouses of London, Haydon Square and Crutched Friars, are busy with the arrival of the week's "mail" from Cuba. A dock sample of each case is delivered to its consignee, but the bulk is not cleared or the duty paid until the goods are actually required for sale. This avoids the heavy expenses of sinking capital in paying duty long before cigars are used. The duty on cigars averages about a penny each.

THE QUESTION OF COLOUR.

The question of light-coloured wrappers for the cigars is the greatest difficulty with which the Cuban grower and manufacturer has to deal. We have already mentioned that a cigar with a light-coloured wrapper may have a strongly-flavoured "filler," but it must, after all, be admitted that the wrapper has an important bearing on the flavour of a cigar.

Spain and the South American Republics are now the only countries which will take dark-looking cigars. All other countries ask light colours. England calls for a cigar with the true Havana character but withal mild. The Cuban is sensible enough to try to meet that demand,

especially as England is his best customer. One prominent factory, "Bolivar," has actually of recent years gone the length of attaching an English expert permanently to its staff, and, judging by the present popularity of the brand, apparently with successful results.

So far has the planter gone in his desire to produce light-coloured leaves that the fields are now even screened from the sun by a cheesecloth for that purpose. This growing "under cover," as it is called, undoubtedly causes a lightening of colour of the leaf, but, so far, it has not been universally adopted, as experts differ as to its effect upon the eventual flavour of the tobacco.—*Daily Mail*.

Germany's Tobacco Crop Report.

The complete details of Germany's tobacco crop produced in 1904 and now being marketed are presented in the following summary. It shows a total production in 1904 of 34,379,680 kilograms (kilogram equals 2.2 pounds), as compared with 33,071,841 kilograms in 1903. The average price received for this crop was 77.44 marks (mark equals 24 cents.) per hundred kilograms, making the total value of the crop 26,624,446 marks. The crop of 1903 was smaller, but brought an average price of 82.55 marks, making a total of 27,301,661 marks, or an excess of 677,215 marks, as compared with the value of the 1904 crop.

The growing of tobacco in Germany is confined to twelve provinces, in which there are 106,703 planters, operating 160,022 plantations. These figures include some relatively large plantations, but more than a third of the acreage is divided among general farmers planting less than a quarter of an acre in tobacco. The total acreage of the crop was 1,588,284 ares (are equals .0247 acre). The following table shows the number of planters and the acreage devoted to the cultivation of tobacco in 1904 in the twelve provinces in which it is grown:—

Province.	Planters.	Ares.
Prussia	48,225	465,338
Bavaria	9,516	252,438
Saxony	5	22
Wurtemberg	3,615	28,016
Baden	33,378	633,787
Hesse	1,411	45,476
Mecklenburg	154	10,416
Thuringen	660	8,925
Brunswick	161	1,528
Anhalt	368	6,841
Alsace-Lorraine	9,203	135,490
Luxemburg	7	2
Total	106,703	1,588,284

From the above table it will be seen that approximately 80 per cent. of the planters engaged in growing tobacco in Germany are to be found in Prussia and in Baden. There is, however, a decided difference in the size of the average plantation in these two provinces, for it will be seen that a smaller number of planters in Baden cultivate a much larger area, as compared with conditions in Prussia, the average plantation in the former province being twice as large as that in the latter. Bavaria ranks third in the number of planters and aggregate area of land devoted to tobacco, while Alsace-Lorraine stands fourth.

Some interesting figures are presented showing the total quantity of tobacco raised in the several provinces, and the amount per hectare (hectare equals 2.471 acres). The superiority of the tobacco grown in Baden and the greater care employed in its production are reflected in the size of the crop, which is about 40 per cent. of the entire output. The crop of Prussia, on the other hand, though grown on an

acreage two-thirds as large as that of Baden, is only about one-half as great. The following table shows the total amount produced in 1904 and the average production per hectare:—

Province	Kilograms.	Kilos. per hectare.
Prussia	8,408,436	1,807
Bavaria	5,342,836	2,116
Saxony	426	1,865
Wurtemberg	623,749	2,226
Baden	14,964,592	2,361
Hesse	823,298	1,810
Mecklenburg	174,149	1,672
Thuringen	208,491	2,336
Brunswick	25,655	1,678
Anhalt	94,583	1,383
Alsace-Lorraine	3,713,425	2,741
Luxemburg	40	1,423
Total	34,379,680	2,165

The most significant feature of the above table is the relatively large increase in production per hectare in 1904, as compared with 1903, amounting to 167 kilograms, or about 150 pounds per acre.

In the figures showing the average price per kilogram and the total value of the crop for 1904, the superiority of the tobacco grown in Baden is again apparent. Although less than one-third of the planters engaged in growing tobacco are located in this province, the crop brought 12,034,491 marks, out of a total 26,624,446 marks for the entire product of the kingdom, and the average price per pound was higher than that of any other province except Hesse, which, however, produced only an insignificant quantity. The following table shows the price per hundred kilos and total amount received for the crop of 1904:—

Province.	Price per 100 kilos. Marks.	Total value. Marks.
Prussia	70.31	5,912,065
Bavaria	70.21	4,232,322
Saxony	76.06	324
Wurtemberg	74.79	466,502
Baden	80.42	12,034,491
Hesse	84.07	692,179
Mecklenburg	58.23	101,405
Thuringen	80.03	166,861
Brunswick	64.63	16,580
Anhalt	74.41	70,383
Alsace-Lorraine	78.94	2,931,304
Luxemburg	75.00	30
Total	77.44	26,624,446

It will be noted that Prussia's large crop of more than 8,000,000 kilograms brought only a little over 70 marks per hundred kilograms, realising less than half the total value of the crop of Baden. Bavaria takes third place in the size of her crop, which was worth almost as much per kilogram as that of Baden. Alsace-Lorraine ranks fourth, the production of that province realising a very fair price per kilogram.

THE SMOKING PARSON.—The Rev. G. G. Richards, Vicar of St. Peter and Paul, Teddington, laments in his *Parish Magazine* his lack of opportunity of meeting the men of his congregation, and he extends to them this novel invitation:—"I shall be at home every Monday night during the winter months (beginning Monday, October 9th), from eight to half-past ten, when it will be a very real pleasure to me to see any of you at the Vicarage. Such an opportunity for a friendly pipe and chat will, I hope and think, go far to cement the friendship that ought to exist between us. Please make a free and constant use of it, and be sure at all times of a hearty welcome."

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ARISTON <i>Turkish Cigarettes, &c.</i> B. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	CIGARETTES Kriegsfeld, B. & Co., Manchester.	HIGH-CLASS TOBACCOS Gallaher, Ltd., Belfast and London.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
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CIGARETTE PAPER The French Cigarette Paper Co., London.	GENERAL SUPPLIES Singleton & Cole, Ltd., Birmingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	

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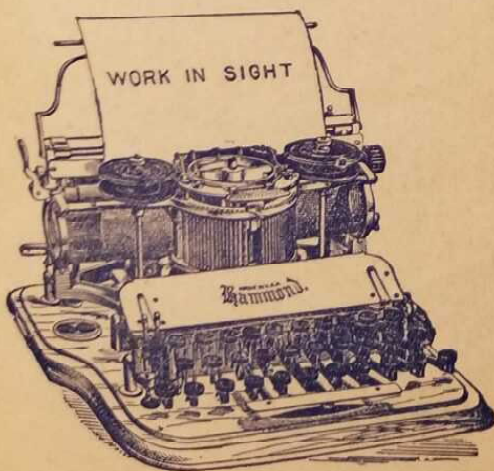
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