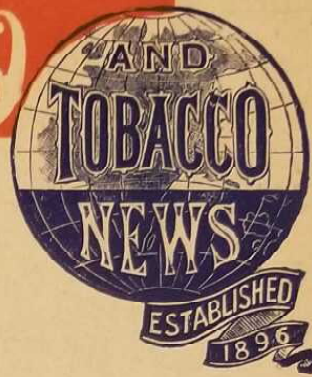


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# The Cigarette World



The Retailer's Journal:

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

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**RICHARD LLOYD & SONS, LONDON.**

A NEW LINE.

## BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

This Tobacco, although only recently introduced, is  
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**LONDON.**

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Start the New Year well.

**STOCK,**  
**PUSH,**  
and  
**DISPLAY**

THE SMARTEST LINE EVER BROUGHT OUT.

**“BLACK**  
... and ...  
**WHITE.”**

The  
**Popular Cigarettes.**

Stocked by all Leading Wholesalers.

**FINEST VIRGINIA.**

**SMARTEST PACKET.**

**SHOWS RETAILER 28%.**

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

## The Cigarette World AND TOBACCO NEWS.

APRIL 15th, 1905.

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

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

### THE OGDEN BONUS.



AFTER protracted litigation the perseverance of the plaintiffs in the action against Ogden's Limited has been rewarded, and the House of Lords has pronounced in their favour. The judgment was unanimous, as all who had followed the case fully expected, and a report of the proceedings will be found elsewhere. The points at issue were simple enough, and they have been already dealt with *ad nauseam* by the Press, while the history of the events which led up to the litigation is too familiar to the trade to need any further reference in these columns. The American adventurers, who came over here with the avowed object of capturing British trade, though defeated nominally, had secured what we believe was their real object, namely, the purchase of their business at an inflated figure and an alliance with those at the head of the Imperial Tobacco Co. Ltd. to assist them in making enormous profits by capturing the trade of other countries. Smart though they were, they have, it turns out, been just a little too smart, and they have learned to their cost, or shall we



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Flaked and all Descriptions of Fancy Tobaccos in Embossed  
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say costs, that in this effete old country it is very hard to get out of your contracts. "Brag is a good dog, but hold-fast is a better," and their policy of bounce and bluster has landed them in a hole which will cost them a considerable amount of their ill-gotten gains to get out of. They sought to bite, but have been severely bitten instead, and no one can have any possible sympathy with them; they stand before the public as men who trust by legal technicalities to evade the responsibilities which they had knowingly taken upon themselves, and they have earned the contempt of all honourable traders. The Imperial, of course, cannot be blamed for this, but, nevertheless, those who are old-fashioned enough to have a high regard for the splendid traditions of British trade cannot help regretting the fact that the British "combine" have hugged these Yankee tricksters to their bosom. It is true that a man is known by his associates, and we do not envy the man who would willingly associate himself with the leaders of the American Tobacco Co. The subject is a nauseous one, and the only pleasant thing about it is that the law has shown itself strong enough to do justice; the lesson, we feel sure, will never be forgotten.

Before these lines appear in print we shall all know the best and the worst of the Budget. It hardly seems likely that a penny will come off the income tax, but beyond this it is impossible to venture on a prediction. We fear it is too much to hope for any reduction in the tobacco duties, and it seems improbable that Mr. Chamberlain in his second, and probably his last, Budget will make any effort to repair the error he made over "stripped" tobacco last year.

The ink was hardly dry on the above when full details of Mr. Chamberlain's Budget came to hand. Twopence has been taken off the tea and no one will dispute that this relief was perhaps the best thing the Chancellor could have done with his surplus. Nevertheless many will argue that there was no justification for putting on the twopence last year, and therefore that no gratitude is due for taking off what never should have been put on. With reference to tobacco Mr. Austen Chamberlain said:—"Tobacco has again done well; it has produced nearly £600,000 more than in the preceding year, and a quarter of a million was then my estimate. That is not an unsatisfactory result for a trade I was told I had reduced to stagnation." It will thus be seen that all the searching criticism which was brought to bear upon the Chancellor's ridiculous method of dealing with the tobacco duties last year has taught him nothing. The revenue happens to have increased, therefore he argues that his policy was justified. This is not at all convincing, and we should rather say that he is exceptionally lucky. But luck cannot always be relied on, and amazing ignorance of the tobacco trade is not the best qualification for the introduction of changes causing vast inconvenience and expense to individuals without much advantage to the revenue. All classes spend a certain proportion of their money on luxuries, and as there has been an appreciable decrease in the nation's drink bill it is probable

that some of the cash has been spent instead upon "the divine weed."

There has been a good deal of ink slinging over the eternal question of juvenile smoking, and Dr. McNamara, M.P., has charge of a Bill dealing with the evil. Inasmuch, however, as Mr. Balfour has refused to give any facilities for the passage of the measure, there is not the slightest chance of its becoming law, and it is not therefore necessary to make any comment on its provisions.

The Alliance are about to invade Ireland, and though we have no doubt they will receive a cordial welcome, we doubt whether they will find the game worth the candle. The Irish manufacturers are pushing cigarettes vigorously, and are doing well in this branch of the business. Those, however, whose chief speciality is Irish roll are, of course, finding the unfair competition of the Imperial very hard to meet. Up to the present the undoubted superiority of their products has kept up their sales, though profits are naturally less. The suggested conference has not yet materialised. We are inclined to think that it will never take place, and we presume that the big "combine" will continue its grasping policy without much opposition in the Press. Such is the hypnotising effect of large advertisement orders. Nevertheless a time will come when the Imperial will find the Irish trade reduced to insignificance as the result of the tactics they have adopted.

In our leaderette last month we were made to write A. J. Hill & Co., instead of R. & J. Hill, Ltd., by a printer's error, and we regret to say that in our comments we stated the reserve fund of the company to be £4,300. This was the figure last year, but £1,225 has been added, bringing it up to £5,500. The accounts accordingly make an even better show than we had supposed. We hope that this old-established and popular concern will continue to progress, and that next year the shareholders may see a considerable addition to their dividends.

We noted in our last number some favourable results of tobacco companies during the past year, and we are pleased to add this month the result of the year's trading of Singleton & Cole, Ltd., which has been most satisfactory. The full report will be found elsewhere, but the following summary will show the prosperous condition of the company:—"The report of the directors to be presented at the Eighth Annual Meeting, at the Grand Hotel, Birmingham, on Monday, April 17th, states that the net profits for the financial year ended January 28th, 1905, after making payment of interest on debentures, and provision for bad and doubtful debts and depreciation, amount to £7,570 3s. 3d. This, added to the balance brought forward from last year, makes a total of £11,738 17s. 4d. An interim dividend at the rate of 5 per cent. per annum for the first six months was paid in September last, and the directors now recommend a dividend for the second six months at the rate of 7 per cent. per annum, free of income tax, leaving a balance of £4,538 17s. 4d. to be carried forward to next year's account."



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Every known brand at manufacturers' own list prices. Endless variety of  
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Opening orders a speciality. No shop complete without them!

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

*Branch Distributing Depots—LIVERPOOL, LEEDS, WOLVERHAMPTON, WALSBALL.*

*Factories—SHREWSBURY.*



# Trade News and Notes.

We understand that in reorganising their staff of travellers Mr. J. TROUGHTON WILCOX, who has for the last seven years represented Messrs. Cope, Bros. & Co. Ltd. in Liverpool and Manchester districts, will in future fulfil a similar mission in Lancashire and Yorkshire, his journeys including such popular centres as Bradford, Leeds, Huddersfield, Wakefield, Burnley, Blackburn, Accrington, Halifax, &c. Mr. William Sykes succeeds Mr. Wilcox on the Manchester circuit. We wish the old historic firm of Cope, Bros. & Co. Ltd., as well as their genial and enterprising representatives, every success.

**DERBY TOBACCO MERCHANT'S ESTATE.**—Mr. Thomas Edward Yeomans, of the Market Place, 21, Midland Road, and St. Peter's Road, Derby, tobacco merchant, who died on the 19th January last, left estate of the gross value of £16,376 16s. 10d. and £9,554 os. 1d. net. Probate has been granted to his sons—Mr. Thomas Edwin Yeomans, of 21, Midland Road, Derby, tobacco merchant's manager, and Mr. George Swain Yeomans, tobacco merchant's traveller, of 49, Wilberforce Road, Hendon, N.W.—while power is reserved to grant probate also to Mr. John Dane Player, tobacco manufacturer, of Nottingham, named as executor until the testator's son, Mr. Harry Mountford Yeomans, now a minor, shall attain majority.

**WAR WASTE.**—On March 21st Captain Norton asked the Secretary of State for War if he could explain why 980,186 lbs. of tobacco, sent home from South Africa, was disposed of at 2d. per lb., seeing that it was bought at 9½d. per lb., and that 3,000,000 lbs. of similar tobacco was sold to the troops in South Africa at 1s. and 1s. 6d. per lb., as set forth in the last report from the Committee of Public Accounts. Mr. Arnold-Forster (Belfast, W.) said the tobacco sent home consisted of such surplus tobacco, some of it partially damaged, as could not be sold to the troops, and for which no offer could be obtained in South Africa. He said he was informed that endeavour had been made to secure the widest competition in this country, and the prices realised were the best obtainable.

**STRIKE IN THE LEICESTER CIGAR TRADE.**—A strike of more than local interest has taken place in the Leicester cigar trade. With the exception of the apprentices, the whole of the hands of Messrs. Catlow & Allen, of Lower Hill Street, have struck work, or, in other words, have been withdrawn by the officials of the local branch of the Cigar Makers' Union. The point in dispute is a simple one. Messrs. Catlow & Allen wish to make a lower grade cigar, at a price they allege to be current in other towns, and in at least one instance actually paid in Leicester. The Union officials will not accept the price suggested, and have withdrawn the whole of the mould and hand makers in the employ of the firm. Messrs. Catlow & Allen have, in consequence, been practically brought to a standstill as regards manufacturing, but latterly their "hands"

have been engaged in making stock, during a period when the trade was depressed. Messrs. Catlow & Allen, whose relations with their workpeople have hitherto been of an amicable character, say they are willing to pay a good price for the lower grade of goods they wish to manufacture, a price that would enable the makers to earn "good money," but they allege it would be suicidal for them to pay the price asked by the Union officials in view of the state of things existing in other towns and the keenness of the competition in the cigar trade at the present time. On the other hand, the Union contend that they are only standing out for a reasonable price.

**TOBACCO BY PARCEL POST.**—The Customs Board and the Postmaster-General have just come to a joint understanding as to a ready means by which tobacco and cigars in small quantities may be sent by parcel post to the Colonies and any foreign country within the Postal Union to which the ordinary parcel post regulations apply. Hitherto packets of tobacco or cigars could only be sent direct from the Customs or Excise Bonding Stores, and the manufacturers, if they wished to avail themselves of

the privilege, had to make up such packages in bond, under the supervision of the officials. Just a year ago a tentative arrangement was entered into by which packets of 20 lbs. of tobacco and 12 lbs. of cigars could be made up at the factories under official supervision, but the tobacco or cigars had to be sent direct to the ship or steamer, where it was checked by the Customs officers, and on the ship leaving the port a "certificate" that exportation had taken place of same being given the duty was repaid. This, however, restricted and crippled the export trade to private customers

very much, as the tobacco and cigars had to go as separate parcels, and be forwarded after reaching the foreign port, if the purchaser lived inland, by special arrangement. Now, however, the Treasury has agreed to the arrangement made by the Postal and Customs officials by which from the 1st of April packets of cigars and tobacco to the weight allowed by the different foreign postal countries may be sent direct from the factories, through the parcel post, to the persons purchasing, and be delivered within the area to which the postal regulations apply without any further charge.

**MORE OGDEN LITIGATION. RETAILERS CLAIM THREE-QUARTERS OF A MILLION.**—It is manifest that the decision of the House of Lords against Ogdens, Ltd., does not mark the end of the long-continued struggle between the liquidator of the company and the bonus customers. Further and more important developments are likely to arise. Their lordships were unanimously of opinion that the contract made by Ogdens with their customers in March, 1902, was an express undertaking to distribute the profits and bonus of £200,000 per annum among their customers for a period of four years, and that they had broken their agreement by going into liquidation.

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HIGH-CLASS  
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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GOLD MEDALS, CROIX BIJOUX, CROIX D'HONNEURS,  
DIPLOMES D'HONNEURS, &c., &c.

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**TEOFANI & CO., LONDON.**

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



At the time of the merging of Ogdens into the American syndicate an association was formed for the purpose of enforcing the claims of the bonus-holders against the liquidator of the contracting company. This association has all along held out for the payment to its members of their full share of the £800,000 in bonuses and a sum of money equal to what they would have been entitled to had the company continued to trade. The Chairman of the Ogdens Bonus Association has now issued a circular to its members counselling them to accept no offer on behalf of Ogdens except through the committee. This has been done in anticipation of a further offer being made to them in view of the House of Lords' judgment. Last November Ogdens, having already distributed £700,000 by way of bonus, offered to share out a further sum of £100,000 in settlement of all claims. Hundreds of bonus-holders, reckoning a bird in the hand to be worth two in the bush, closed with this offer, and are, consequently, deprived of all benefit under the Lords' judgment. The members of the Ogdens Bonus Association, however, have steadily declined all compromise; and are now advised by their chairman to leave their interests unreservedly in the hands of their committee. Mr. H. J. Nathan, the chairman of the Bonus Association, takes the view that Ogdens are under contract to distribute one-half of the purchase price of the goodwill of their business, over and above the £800,000 bonus money. He argues that the goodwill of the business was valued on a basis of eight years' trading, and that, as the sum paid to it was £1,500,000, it consequently follows that £750,000 represents the amount due to the bonus-holders as the four years' profits under the agreement with the bonus customers. In his circular to the members of his association Mr. Nathan notes that these matters are about to form the ground of an action, which will shortly be set down for hearing under the title "Nathan and Others v. Ogdens, Ltd." So the judgment in the House of Lords has by no means put an end to the struggle.

**BARON CIGARETTE MACHINE COMPANY.**—The Eighth Annual General Meeting of shareholders of the Baron Cigarette Machine Company, Limited, was held on March 31st, at the offices, 8, St. James's Place, Aldgate, E.C. Sir Alfred J. Newton, Bart., presided, and in moving the adoption of the report and accounts, said that in comparing the present balance sheet with those of previous years it presented a very sorry appearance. The outcome of the year's trading had resulted in a net profit of £620. If they carried their minds back to three or four years ago, they would remember that it was pretty plainly intimated to them that the period of success which they then enjoyed was likely to be threatened with increased competition. Two years ago Mr. Baron's son invented an improved cigarette machine, which was intended for the manufacture of high-class goods. This had been a great success, and its use had increased, but at the present time the field for the sale of it was very limited. He pointed out that no less than £80,875 had been paid in dividends, and, in addition, £60,000 had been distributed among them as capital returned. On the debit side of the balance sheet, the item of £8,000 Leicester Corporation Stock, valued at 92, had since been sold to wipe off a loan from their bankers of

£7,720. The selling of this stock had resulted in a loss of £120. Mr. Hughes asked whether something could not be done with the foreign patents. Captain Wright asked whether Mr. S. Sinauer, the retiring director, was the honorary director. The Chairman, replying, said that the reason of the company having had such a bad time was due to the great Imperial combination, which had put them to great disadvantage, and had affected the sale of their machines to a very large extent. This combination had established themselves all over the world. Mr. S. Sinauer was not the honorary director. Mr. B. Baron seconded the motion, which was carried unanimously.

The market for North American tobacco was (remarks Messrs. Edward Samuelson & Co.) in the state of uncertainty usual at the near approach of the Budget, and this no doubt has some influence in restricting sales. The position of the better grades of Western strips is receiving the attention of buyers, as their low value, compared with their original cost with years of added charges, make them attractive, especially as no new tobacco, whether leaf or strips, can take their place at corresponding rates. From Continental inquiries it is evident that the English markets are lower in point of value for all classes than either American or European markets.

See Page 127.

## SUGGESTIONS WANTED

for.

# New Competition.

**MILLIONAIRE AND GHETTO GIRL.** A NEW YORK ROMANCE.—Mr. J. G. Phelps Stokes, a young millionaire and clubman and son of Mr. Anson Phelps Stokes, the banker, has announced his engagement to Miss Rose Harriet Pastor, a Russian Jewess, whom he met in the course of his University Settlement work in the New York Ghetto. She works in a cigar factory, and supports her mother and sisters. Mr. Stokes says he was attracted by the beauty of her mind and character. They are to be married in July and will visit London, where Miss Pastor lived for years in a state of semi-starvation.

**TOBACCO PROFITS IN JAPAN.**—The profits of the tobacco monopoly for the first year are £2,700,000, exceeding the estimates by £700,000.

**MESSRS. ANDREW CHALMERS & CO.,** whole-leaf tobacco merchants, have removed from 110, Fenchurch Street to 5, Carlisle Avenue, Fenchurch Street.

**MR. ALEXANDER WATSON,** tobacconist, High Street, has been appointed by H.M. Board of Works, keeper of the Abbey buildings, in room of Mr. William Stewart, resigned.

**THE PORTUGUESE GOVERNMENT** have signed with the Tobacco Company, Baring Bros., of London, Messrs. Neuflyze, the Comptoir d'Escompte, the Bank of Paris, and Messrs. Burnay, of Lisbon, an agreement extending the tobacco monopoly to 1926, and raising a loan of £14,000,000 at 4 per cent., the guarantees being equal to those of the 4½ per cent. bonds of 1891 and 1896, which will be liquidated.

**TARIFF CHANGES AND CUSTOMS REGULATIONS.** UNITED KINGDOM.—The Board of Trade are in receipt of a copy of a General Order of the Board of Customs (No. 22/1905) notifying that the minimum



weight of packages of British manufactured cigars or cigarettes exported as merchandise, either from a bonded warehouse or on drawback direct from the premises of a licensed tobacco manufacturer, has been reduced from 20 lb. net to 12 lb. net. Another General Order (No. 23/1905), which has recently been issued by the Board of Customs notifies that on and after the 1st April, British manufactured tobacco, including cigars, cigarettes, and commercial snuff, may be exported on drawback by means of the parcel post direct from a licensed tobacco manufacturer's premises. Annexed to this order is a copy of a General Order of the Commissioners of Inland Revenue containing the regulations under which this concession will be allowed; together with a specimen of an amended form of shipping bill which must be prepared by the exporter and handed, together with a duplicate and the other necessary documents, to the Inland Revenue Officer who supervises the weighing, &c., of the tobacco. The above-mentioned regulations may be seen by persons interested on application at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C., any day between the hours of 10 a.m. and 5 p.m. (Saturdays, 10 a.m. to 1 p.m.).

## Fires.

**OLDHAM SHOP FIRE.**—Considerable damage was inflicted by a fire in a lock-up shop at Mumps, Oldham, on April 2nd. The premises were used as a tobacco shop by Edgar Eckroyd, and the cause of the outbreak has not been ascertained. The flames had a firm hold when the brigade arrived, but the firemen soon removed all danger.

## Foreign.

**SAMPLES OF JAMAICA TOBACCO ON VIEW.**—With reference to the notice published on p. 463 of the *Board of Trade Journal* of 8th December, 1904, regarding the tobacco industry of Jamaica, the Commercial Intelligence Branch of the Board of Trade have now received from the Colonial Secretary of that Colony seven samples of different varieties of tobacco grown there, which are described as follows, viz.:—One hand Carpa from Temple Hall Estate, 1 hand Tripa from Temple Hall Estate, 1 hand Carpa from Colbeck Estate, 1 hand Tripa from Colbeck Estate, 1 hand Carpa from Constant Spring Estate, 1 hand Tripa from Constant Spring Estate, also some Sumatra tobacco grown at Hope Gardens. These samples may be inspected at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C., any day between the hours of 10 a.m. and 5 p.m. (Saturdays 10 a.m. and 1 p.m.).

The report on the Leeward Islands for the year 1903-4 says that the cultivation of tobacco on an experimental scale has been continued in Antigua and St. Kitts. From the results obtained at the latter island, there appears to be reasonable ground to hope for the establishment of a cigar-tobacco industry there in the course of time, as the soil appears very suitable for the cultivation of tobacco of that grade.

**POPULAR PENNY CIGARS.**—The net revenue derived by the French Government from the tobacco monopoly in 1904 exceeded that of 1903 by 15,000,000 fr. The increase was largely due to the growing popularity of cigars at a penny each. The disfavour into which snuff has fallen is shown by a decrease of 600,000 fr.

**AMSTERDAM TOBACCO SALES.**—The opening sale of the season for Sumatra tobacco took place on March 10th, when 15,048 bales were offered to tender. As is usual at

the beginning of a new season, brokers' valuations in advance of the sale were more or less tentative, but the prices realised exceeded them on all sides. Caution was a leading characteristic with sellers. A good market is anticipated this year, as stocks are low and the supply a short one. Comparatively few really choice lots were offering on the present occasion, these apparently being reserved for later sales; but a good many high second-class parcels were forthcoming, and sellers had no reason to be displeased with the results. For the really high-class leaf there was a keen competition, and the attendance at the sale was very large, both German and American buyers being in evidence. The honours fell to the Deli Langkat Tabak Maatschappij, which obtained 242c., or 4s. 0½d., a pound for a lot of 500 bales from its St. Cyr estate. Second place was taken by the Shanghai Sumatra Tobacco Company, Ltd., with 220c. or 3s. 8d., for 300 bales; and third place was tied for by the Deli Maatschappij and the United Lankat Plantations Company, Ltd. The former sold 1,076 bales at 205c., or 3s. 5d., and the latter 477 bales at the same figure. The latter company also sold another lot of 694 bales at 150c., or 2s. 8d. In all about 3,500 bales realised 200c. or over. About 1,500 bales fetched below 100c., the lowest price recorded being 74c., or 1s. 3d., and the bulk of the remainder obtained prices in the neighbourhood of 150c., or 2s. 6d. The British Deli and Lankat Tobacco Company, Ltd., sold 546 bales at 136c., or 2s. 3d., and the Serdang Tabak Maatschappij 483 bales at 74c., or 1s. 3d.; neither of these concerns offering high-class lots on this occasion. The second sale of the season at Amsterdam for Sumatra and Borneo tobacco took place on March 17th, when 14,857 bales of the former and 483 of the latter were offered to tender. The market was a good one all round, both Germans and Americans buying freely. A noticeable feature was the generally high average of prices obtained. The highest figure paid was 260 cents, or 4s. 4d. a pound, which was received by the Medan Tabak Maatschappij for a fine lot of 673 bales. Next came the Deli Maatschappij, with 230 cents, or 3s. 10d., for 570 bales, while the United Lankat Plantations Company came third with an average of 210c., or 3s. 6d., for two lots aggregating 821 bales, sold together. This company sold a further 362 bales at an average of 160c., or 2s. 8d. The only other London company selling was the New London Borneo Tobacco Company, which realised 108c., or 1s. 9½d., for 108 bales, and 50c., or 10d., for a lot of 375 bales. A rough analysis of the sale shows that 3,355 bales, or between a fifth and a fourth of the total leaf offered, realised 200 cents or over; while 1,829 bales, or about one-eighth, fetched below 100c. The remainder realised all prices between 100 and 200 cents, or 1s. 8d. and 3s. 4d. a pound. Present indications point to a continuance of the present firm market conditions. The third sale of the season for Sumatra and Borneo tobacco took place on Friday, April 7th, when 14,065 bales of the former and 1,346 of the latter, or a total of 15,411 bales, were offered to tender. The market proved an extremely good one, the American contingent being in great force and high spirits. Anything at all likely was eagerly taken for the United States, and though the Germans were forced to take a back seat, they were ready enough to purchase parcels going at moderate figures. The highest price of the sale was 229 cents, or 3s. 10d., a pound, obtained by a parcel of 685 bales marketed by the Deli Maatschappij. The Langkat Tabak Maatschappij came second with 221 cents, or 3s. 8d., for 315 bales, while third place was obtained by the Deli Langkat Tabak Maatschappij with 218 cents, or 3s. 7½d., for 400 bales. A noteworthy feature was the large quantity of leaf selling at only a trifle below these figures. Three-fifths of the total offered realised 150 cents or over (2s. 6d.), and only about 10 per cent. fetched below 100 cents, or 1s. 8d. The United Lankat Plantations, Ltd., sold two lots, together aggregating 478 bales, and averaged 191 cents, or over 3s. 2d., for the whole. The British Deli and Langkat Tobacco Company, Ltd., sold 389 bales at 142 cents, or 2s. 4½d., and the Serdang Tabak Maatschappij 320 bales at 114 cents, or 1s. 11d. All the Borneo leaf



offered was from the estates of the New Darvel Bay (Borneo) Tobacco Company, Ltd. There were four lots, and the whole was sold in one line of 1,346 bales at 165 cents, or 25. 9d., a very high average when the quantity is taken into account. The competition for this tobacco was keen, as it was the first high-class Borneo leaf brought to market this season. It is remarked that the great Deli Maatschappij does not seem at all eager to offer large quantities of tobacco, either from its own estates or from those for which it acts as consignee. This looks as if a hard market were anticipated throughout the season.

**THE PORTUGUESE TOBACCO LOAN.**—A Lisbon correspondent of the *Frankfurter Zeitung* states that the Portuguese Government has not yet arrived at a definite decision in regard to the projected conversion of the tobacco monopoly loan. As, however, the tobacco monopoly group has submitted the highest offer—447½ frs. it is said, for the new 4 per cent. bonds of 500 frs.—this group will doubtless conclude the business. The French delegates of the group, together with Herr Baring, are still negotiating with the Government. The Match Monopoly Company, which presented a detailed proposal for taking over the tobacco monopoly, but an incomplete offer for the conversion of the bonds, owing to the lack of a similar financial group, is again seeking to intervene in the matter. In a communication to the Government, the Match Company states that the improved credit of Portugal renders possible the carrying out of the conversion scheme on more favourable terms than formerly, and if the Government proposes to undertake the conversion direct, the company is prepared to organise a guarantee syndicate in so far as this might be considered necessary. The correspondent, however, concludes by remarking that the offer to form a guarantee syndicate is made in such general terms that it can have no claim for consideration.

**NICARAGUA. INCREASE OF IMPORT DUTIES ON TOBACCO.**—The Board of Trade have received from H.M. Consul-General at Managua a translation of a Nicaraguan Presidential Decree, increasing the import duties on raw and manufactured tobacco to four and eight dollars per kilog. respectively. On the Atlantic Coast of the Republic these amounts are payable in silver, and, at the Custom Houses in the rest of the country, in gold or national paper money, in accordance with the law of the 14th May, 1904. This Decree was to come into force on the 12th February last.

**PORTUGUESE CONVERSION.**—The Portuguese Government has entered into a contract with a syndicate of British, French, and German bankers for the issue of 12 millions sterling, mainly for the conversion of the Four-and-a-half per cent. Tobacco Monopoly Loan. The Bill authorising the conversion has yet to be passed by the Cortes, and, therefore, it cannot be said when the issue will be made. But no doubt is entertained that the Bill will be passed promptly, and the issue will take place shortly after that. The Tobacco Monopoly Loan, which was issued in 1891, originally amounted to 10 millions sterling. But it is being redeemed by annual drawings. What is still outstanding, together with the floating debt, exceeds 9 millions sterling, so that a comparatively very small amount of new money is to be raised. It is intended to convert the Tobacco Monopoly Loan into a new loan bearing 4 per cent. interest. And as the syndicate is immensely powerful, it will, as a matter of course, go through successfully. The Portuguese Government, out of consideration for its ancient ally—which is much to its credit—has contracted directly with the Messrs. Baring, the London agents of the Portuguese Government, to bring out the loan here, although, as a matter of fact, the greater part of the loan is held in France. The French agents for the loan are the *Crédit Lyonnais* and the *Comptoir National d'Escompte*. The loan is likewise to be brought out in Berlin. Furthermore, we may add that most of the great houses and institutions here, in Paris, and in Berlin participate in the loan.

## Freemasonry.

**SIR WALTER RALEIGH** (No. 2432) LODGE OF INSTRUCTION.—The members of this rapidly-rising Lodge of Instruction held their Annual General Meeting at the Inns of Court Hotel on the 4th inst., when a large number of brethren attended. W. Bro. George Ransford, P.M., P.P.G.Swd.B., Middlesex, presided, and was unanimously re-elected Preceptor, as were also the following brethren to their respective offices:—W. Bro. David Phillips, P.M., Deputy Preceptor; W. Bro. J. H. Custance, P.M., P.P.G.Std.B., Berkshire, Treasurer; and Bro. James Moore, Secretary. After the business of the meeting was ended, the company, to the number of 56, sat down to supper under the presidency of W. Bro. Ransford, who was supported by W. Bros. Custance and Grahnert, and a most enjoyable and sociable evening was spent, numerous brethren contributing to that end by the rendering of songs and recitations. From the Secretary's report it was gathered that the Lodge of Instruction, though just emerging from its second year, now numbers nearly 60 members, and the thoroughness of the working of the ceremonies has already borne good fruit as shown in the excellent working of the P.M. and the W.M. as well as the subordinate officers of the Parent Lodge. The Lodge of Instruction meets weekly on Tuesdays, at 7.30 p.m., at the Inns of Court Hotel, "Lincoln's Inn Entrance," and brethren in the craft will be heartily welcomed.

## Law.

**BURTON TOBACCONIST'S CLAIM.**—A case of considerable interest to tobacconists was heard at the Burton County Court on March 10th. Mr. Thomas Faulknall, a tobacconist, of Burton, sued Messrs. George Mason & Sons, tobacco manufacturers, of Chesterfield, for the sum of £50. The plaintiff's story was that he purchased his supply of cut cavendish from the defendants, under a guarantee that it did not contain an excess of moisture allowed by law. Samples of his tobacco were taken by the authorities, and in December last he was warned by the Inland Revenue that proceedings would be taken to recover the full penalty of £50, as the analysis at Somerset House proved the tobacco to contain 34.8 per cent. of moisture. Rather than risk exposure in the police court, he forwarded his cheque to the Revenue authorities for £50, and now claimed that sum from the defendants under their warranty.—The defendants submitted that the tobacco was sent sealed in water-tight boxes, but the firm could not be held responsible for what happened a fortnight later. For plaintiff to pay the maximum penalty without giving them a chance to rebut the evidence of the Revenue, was not treating them fairly. A sample sent by plaintiff to them was submitted to their analyst, and proved to contain 31.4 per cent. of moisture, which was well under the limit.—Several witnesses were called, who said they had never known the full penalty inflicted by magistrates.—His Honour said the tobacco had been taken out of its waterproof covering, and was of a character likely to absorb moisture from the atmosphere. He could only dismiss the action under the circumstances, with the ordinary consequences.

**OGDENS' BONUS SCHEME.**—HOUSE OF LORDS FIND IN FAVOUR OF THE TRADER.—In the House of Lords on March 24th, the Lord Chancellor and Lords Macnaghten, James of Hereford, and Lindley heard an appeal by Ogdens, Ltd., now in liquidation, arising out of an action brought by that company against Mr. Nelson, a retail tobacconist, carrying on business at Cardiff, for the price of goods sold and delivered.—Mr. Nelson admitted the claim, but counter-claimed for damages for breach of contract in regard to the company's profit and bonus-sharing scheme, which had not been proceeded with, because it had sold its undertaking to the Imperial Tobacco



Company.—The Lord Chief Justice (who tried the action) held that the defendant was entitled to damages, assessed on what was, approximately, the amount he would have received of the bonus had the company not disposed of its business, and he awarded him £70 damages. In the case of a Mr. Telford, which was also argued, the learned Judge considered that he would have been entitled to £200. The Court of Appeal upheld the decision of the Lord Chief Justice, and from that decision the company now appealed.—Mr. Asquith, K.C., Mr. Rufus Isaacs, K.C., Mr. F. C. Smith and Mr. Hemmerde (instructed by Mr. A. Middleton Rickards) were briefed for the company; and Mr. Eldon Bankes, K.C., and Mr. J. R. Randolph (instructed by Messrs. Bell, Brodrick & Gray, for Messrs. Cousins, Botsford & Phoenix, Cardiff) for the respondents.—Mr. Smith said he regretted that neither of his learned leaders were present, the case having been called earlier than was anticipated. The company contended that it was not liable to pay any of the bonus secured by the agreement to its customers who signed the agreement after the date that it ceased to do business in the United Kingdom. No question on the appeal was raised as to whether the amount awarded in these two test cases was the right amount or not. The company's contention was that, there being no express undertaking on its part to go on trading during the whole of the limiting period of four years, the Courts below were wrong in holding that it was an implied term of the condition that during that period it should do nothing to put it out of its power to continue trading in the United Kingdom.—Mr. Asquith followed on the same side. He submitted that the contract must be construed from a common business point of view, and that it could not have been within the intention of the parties that the company, when it made the offer, warranted to go on trading in Great Britain for four years, no matter how disastrous the business might prove.—Mr. Randolph regretted that it fell on him to open the respondents' case, but Mr. Bankes would be down shortly, and he asked that he might be heard so soon as he arrived.—The Lord Chancellor: I am not sure that we really need to hear either you or your learned leader.—Mr. Randolph having referred to the facts, said it was the company and not the respondents who desired to read into the agreement words which were not there. The meaning of the agreement was perfectly clear, and the facts showed there had been a breach of its terms by the company. He did not contend that the company must go on trading all the four years. It could please itself about that; but if to suit itself it put an end to the agreement it must pay just as other people.—The Lord Chancellor said they need not trouble Mr. Randolph further, and unless Mr. Asquith desired to reply they would give judgment.—Mr. Asquith said after the intimation of their Lordships' decision he would waive his right to be heard in reply.—The Lord Chancellor, in moving that the appeal should be dismissed, said he very much doubted whether, in dealing with this contract, one could get much light from cases deciding other questions of contract. Nor did the question depend upon how much could be implied, because that part of the contract that was material was in express terms. In a case of this sort one was entitled to look at the nature of the contract, in order to make its language intelligible. It was sufficiently clear that a certain offer was made by a rival association for the purpose of what was described as the "Capture of the Tobacco Trade" then sought by two rival companies, and traders were invited by both sides to join the rival ranks. The terms offered by the Imperial Tobacco Company was very good, and Ogdens, Ltd., feared that many retailers would be tempted to accept them. Ogdens accordingly telegraphed to its customers, advising them not to sign the Imperial Tobacco Company's agreement, saying that they would receive the Ogdens circular in the morning. The circular that followed formed the offer afterwards accepted. How was it possible, in view of those facts, to talk about there being no binding bargain? There was a definite offer that the bonus

distribution was to be made by the company over a period of four years. After dealing with the facts, the Lord Chancellor said he desired to consider the agreement without any reference to decisions given on other documents in other reported cases to which they had been referred by counsel, because he was very jealous against trying to interpret one contract by another, which, although similar in terms, might have been entered into under totally different circumstances. Looking at this contract alone, he could entertain no doubt that there had been a breach of the agreement by the company. Therefore he moved that the appeal should be dismissed with costs. Lord Macnaghten, Lord James of Hereford and Lord Lindley agreed, and the appeal was accordingly dismissed with costs, it being stated that the decision would govern both appeals.

INFANCY NO EXCUSE.—At the Clerkenwell County Court last month, Louis Himmel, 83, High Street, Kingsland, N., sued Messrs. A. Baker & Co. Ltd., retail tobacconists, 65, Holloway Road. Claim for £1 16s. 8d.—Plaintiff said this was for wages in lieu of notice. He gave notice to leave, but was discharged before the time was up.—Mr. Shakespeare, counsel for defendants, put in a written agreement signed by plaintiff.—The Judge (to plaintiff)—You agreed by this to go at a moment's notice, and if you wish to leave you are to give a week's notice.—Plaintiff—I gave notice.—The Judge—Then upon your giving notice they were at liberty to discharge you at once.—Plaintiff's father here intervened with the remark, "When he signed that agreement he was not of age. Is such a signature legal?"—The Judge—Yes, if it is for the purposes of his benefit, and it is for his benefit to get into employment.—The father—But he is an infant up till 21?—The Judge—Yes, but an infant may enter into a binding contract if such is for his benefit. An infant may apprentice himself. I am afraid I cannot help you in this case.—In giving a verdict for defendants, the Judge remarked to plaintiff: "You should not sign one-sided notices like this."

COPYRIGHT PICTURES ON CIGARETTE CASES.—In the Chancery Division last month, Mr. Justice Farwell granted an interim injunction in the case of Savory v. Boddington & Co. The plaintiff is a cigarette maker and the defendants jewellers in Manchester. The plaintiff held the copyright of two pictures—"The Draw" and "Change of Horses"—which it was alleged the defendants had infringed by putting them on cigarette cases.—The defendants admitted using the pictures, but said they did so innocently, not knowing they were the subject of the plaintiff's copyright. They did not resist an injunction. The only question was whether the plaintiff was justified in bringing on his motion.—His Lordship held that the service of the notice of motion was justified and ordered the defendants to pay the costs.

## Obituary.

MR. WILLIAM HENRY NEWMAN, managing director and founder of W. H. Newman, Ltd., tobacconists, died at his residence in Hagley Road, on April 3rd. About a week ago Mr. Newman was attacked by influenza, which later developed into acute pneumonia. Formerly an engraver, Mr. Newman about ten years ago started a tobacconist's business in Sand Pits, Birmingham. By dint of laborious industry he transformed this into the foundation of what is now a great business, with branches in many towns and cities of England. A Birmingham citizen, Mr. Newman was an excellent sample of the self-made man. In his last illness he was attended by Dr. Trout, Professor Foxwell, and Professor Kauffmann.

MR. J. B. MENSON, tobacconist, Barton Street, Gloucester, was found dead in bed on the morning of April 5th by his wife. He had suffered from heart trouble.



## New Companies.

**BRITISH-AMERICAN TOBACCO COMPANY (INDIA) LTD.**—Registered 8th March by J. Hood, Cecil Chambers, 86, Strand, W.C. Capital £40,000, in £1 shares. Objects: To carry on in India and Burma or elsewhere the business of tobacco-growers, manufacturers of and dealers in tobacco, cigars, cigarettes and snuff, general merchants, agents and brokers, &c. The articles provide that, notwithstanding the provisions of the memorandum of association, the company may not, without the consent of the British-American Tobacco Company, Ltd., or its successors (a) carry on the above-mentioned business outside India and Burma; (b) sell, cultivate, manipulate, purchase or deal in leaf tobacco in India or Burma; (c) manufacture tobacco or its products in India or Burma; (d) export tobacco or its products from India or Burma; nor (e) be interested in any other business connected with the manufacture or sale of tobacco or its products; and that such consent may be absolute or revocable and conditional or unconditional. The British-American Tobacco Company, Ltd., has consented to the registration of this company. No initial public issue. The number of directors is not to be less than three nor more than nine; the first are W. R. Harris, W. B. Ogden, H. Von R. Cunliffe-Owen, T. Gracey, J. Hood, L. Hignett, A. G. Jeffress and N. C. Jellico. No remuneration. Registered office, Cecil Chambers, 86, Strand, W.C.

**JOHN SINCLAIR, LTD.**—Registered 7th March by King, Wigg & Co., 11, Queen Victoria Street, E.C. Capital £75,000, in £1 shares (30,000 first preference, 20,000 second preference, and 25,000 ordinary). Objects: To acquire the business of tobacco manufacturers and tobacconists carried on by J. Sinclair and R. Sinclair as John Sinclair, at Newcastle-on-Tyne, Edinburgh, and Sunderland, and the business of tobacconists carried on under the same title by the said J. Sinclair and R. Sinclair and J. Davidson; to adopt an agreement between J. Sinclair and R. Sinclair, J. Davidson and T. R. Dixon (for this company), and to carry on the said business and that of cigarette and snuff manufacturers and merchants, manufacturers, importers, and exporters and dealers in cigars, pipes, matches, walking sticks, umbrellas, tins, canisters, cardboard and other boxes, toilet requisites, newspapers, magazines, playing cards, fancy goods, &c. The signatories are:—

	Shares.
J. Sinclair, 6r, Bath Lane, Newcastle-on-Tyne ..	I
Mrs. E. A. Sinclair, Canonbury, Tynemouth ..	I
R. Sinclair, 6r, Bath Lane, Newcastle-on-Tyne ..	I
Mrs. E. C. Sinclair, 34, Queen's Road, Newcastle-on-Tyne ..	I
J. Davidson, 44, Grove Street, Newcastle-on-Tyne ..	I
Mrs. E. Davidson, 44, Grove Street, Newcastle-on-Tyne ..	I
T. R. Dixon, 7, Grey Street, Newcastle-on-Tyne ..	I
J. E. Gibson, 7, Grey Street, Newcastle-on-Tyne ..	I

No initial public issue. The number of directors is not to be less than two nor more than four; the first are J. Sinclair, R. Sinclair and J. Davidson. Qualification, 500 shares. Remuneration as fixed by the company.

**W. J. C. WHITE & CO. LTD.**—Registered March 20th, by Jordan & Sons, Ltd., 120, Chancery Lane, W.C. Capital £4,000, in £1 shares (2,000 5 per cent. Cum. Pref.). Objects: To acquire from R. C. Evans and W. H. Eggington (trading as W. J. C. White & Co.) and to carry on the business of wholesale newsagents, stationers, booksellers, tobacco and cigar merchants, &c., carried on by them at 59, 60 and 61, Hampton Street, Birmingham, and to adopt an agreement with the said vendors. No initial public issue. The first directors are R. C. Evans (chairman) and W. H. Eggington (managing director), both of whom

are permanent. Remuneration as fixed by the company. Registered office, 59, 60 and 61, Hampton Street, Birmingham.

**BRITISH SOUTH AFRICA TOBACCO PLANTATIONS, LIMITED.**—This Company was formed in June, 1904, and it acquires from the Kaffirs Consolidated Investment and Land Company, Limited, the benefit of a concession of about 20,000 acres granted by the British South Africa Company for the purpose of developing the land for the cultivation and curing of tobacco upon a commercial basis. The property is situated about 18 miles from Salisbury, near the railway, and is well watered. As the markets of the Transvaal, Orange River Colony, Natal, and Cape Colony are all open to the free import of Rhodesian tobacco, it is hoped to compete successfully with the imports of American tobacco, on which are laid heavy duties. The capital is fixed at £100,000, in £1 shares, of which 4,130 have been issued for cash at par, 50,000 are reserved for future issue, while 45,820 are offered for subscription at par.

## Police.

**COCOA SHELLS AND SNUFF.**—William Henry Boyle, of Camomile Street, E.C., appeared at Lambeth Police Court on March 27th to further answer an adjourned information laid by Mr. Alfred W. Cope, an officer of Inland Revenue, complaining that he sold, disposed, and delivered to a manufacturer of tobacco certain vegetable matter to be added to and mixed with snuff, to wit, one-quarter of a ton of cocoa shells, contrary to the form of the Statutes in that case made and provided.—Mr. Hawkins supported the proceedings on behalf of the Excise, and the defendant was represented by Mr. H. Hadyn Bartlett.—In stating the case for the prosecution, Mr. Hawkins said that in consequence of information which he received, Mr. J. B. Davies, an officer of Inland Revenue, wrote a letter to the defendant in the name of a firm of tobacco manufacturers carrying on business at Peckham. The letter was written with the assent of the firm, and upon their paper. A reply was received from the defendant to the effect that he had not a supply of cocoa shells on hand then, but would be pleased to accept orders at £7 5s. per ton. Later on he sent a sample of shells which he said he had for disposal, and in consequence Mr. Cope, an officer of Inland Revenue, called upon him and represented that he had come from the manufacturers. In the course of the conversation the officer asked the defendant what proportion could be mixed with snuff without fear of detection, and the defendant told him that about 8 per cent. could be used with safety. Eventually an order was sent to the defendant for a quarter of a ton, and that quantity was delivered to the manufacturer, a cheque being sent to the defendant in payment. Afterwards Mr. Davies called upon the defendant, and explaining who he was, said he had called with reference to the cocoa shells which had been supplied, as such materials were used to adulterate snuff. The defendant's reply was, "I thought it was for tea." In concluding his opening statement, Mr. Hawkins pointed out that whether the stuff was mixed with tobacco, snuff, or tea, the Revenue would suffer a loss.—Evidence having been given by the Excise officers, the defendant went into the box, and, giving evidence on oath, said he was up to a few months ago on the West Coast of Africa as manager of a mining company. He returned home and started business as a trading merchant. He first heard of cocoa shells through an advertisement. He answered it, and got into communication with a firm in Paris. He tried to ascertain for what purposes the shells could be used, and wrote to some sweet-stuff firms, manufacturers of dog biscuits, and one or two tobacco people. He bought the shells which he supplied in this case in the open market. He did not know that he was doing anything illegal.—Mr. Hopkins remarked that,



except for the fact that this was the first case in which the defendant had been involved, he could not see a single mitigating circumstance of any kind. He ordered the defendant to pay a penalty of £50 and £10 10s. costs to the Excise, or, in default of distress, go to prison for two months.

**A CIGARETTE SMOKER AT NINE.**—Halifax Borough Magistrates were, on March 27th, astonished to receive the confession of a schoolboy, aged 10, that he had been a smoker of cigarettes for twelve months. Accused, along with a youth of 14, was charged with having stolen 10 packets of cigarettes from a tobacconist's shop. The lads entered the shop on the pretext of wanting an empty cigar box. Whilst one was being found them, they took the opportunity to appropriate the cigarettes from a tray, and then made off.—The elder prisoner urged the evasive plea that he was out of work. Being told that he could not eat cigarettes, he admitted, "No, I couldn't." The younger prisoner made the frank acknowledgment that he stole them to smoke.—"Why, how long have you been a smoker?" asked the Magistrate's Clerk.—"Twelve months, sir," the little fellow unblushingly replied.—"And you are how old?" pursued the Clerk, receiving the reply, "Ten years," in confirmation of the information given on the charge sheet.—The mother, called, stated that she had seen him smoking cigarettes on different occasions, but had always taken them away from him.—The Chairman: The idea, a boy of nine smoking cigarettes.—Six strokes each with the birch-rod was the corrective ordered by the magistrates.

**ROAD SCRAPINGS IN LIEU OF TOBACCO.**—"Vandyke Brown: Flake Cut Virginia" was the label on a tin of "tobacco" which a Lincoln labourer named Joseph Flack bought from two strangers in Lincoln on March 27th. Over a glass the strangers grew confidential, and told Flack they had £25 worth of smuggled tobacco, and would let him have a tin for 1s. 6d. One stranger brought in the tin, Flack gave his 1s. 6d. to the other, and on leaving the inn examined his treasure. The tin he found to be filled with road scrapings! At the Lincoln Police Court, the strangers (who gave the names of Alfred Edwards, of Wolverhampton, and George Hobson, of York) were sentenced to three months and there weeks respectively. Against Edwards there were several previous convictions.

**BIRMINGHAM TRAVELLER IN TROUBLE.**—At Evesham on March 28th, James Alban Fathers (28), 25, Melrose Avenue, Woodfield Road, Birmingham, commercial traveller, was charged, on remand, with stealing a box of cigars, value 12s., the property of Mr. J. L. Wood, landlord of the Cross Keys Hotel, Evesham, on March 23rd.—Mr. Wood said prisoner left his bar and went to the billiard room, but left almost immediately and went out quietly by the front door. Witness had left four boxes of cigars on the landing near the billiard room, and he at once missed one box and sent for the police. Prisoner returned to his house half an hour afterwards, and witness questioned him about the cigars. Prisoner said he did not know what he was talking about. He was lodging at the Coffee Tavern, and the police searched his room there and found the box of cigars hidden in the chimney.—Prisoner said he was muddled with drink. On passing the cigars on the landing he thought it was a funny place to put cigars, and that he would have a joke at the landlord's expense, and he took a box. What possessed him to put them up the chimney at the Coffee Tavern he did not know, and if anybody had later offered him £500 he could not have told them where he had put the cigars. He returned to the Cross Keys and waited for a friend to let him into the joke about the cigars, and, instead of a joke, it turned out to be a "business like this."—Witnesses agreed that the prisoner had been drinking.—Prisoner said if this had been in Birmingham he could have brought fifty witnesses, policemen, magistrates, and others to prove his character.—The Bench received testimonials as to prisoner's good character.—Mr. A. F. Alcock, who defended,

asked the Bench to deal with the case under the First Offenders Act.—Prisoner was fined £2, including costs.

**PASSION FOR CIGARS.**—A passion for cigars led to the downfall of Harry de Boo, a watchmaker, who was sentenced to three months' imprisonment for theft by Mr. Plowden on March 30th. The prisoner had a contract for winding the clocks of Mr. Edward Holt, of 65, Prince's Square, Bayswater, and it was noticed that after each of his visits the contents of a cigar-box in the dining-room were sadly diminished. A detective saw de Boo take a bundle of ten cigars from the box and put them in his pocket.—For the defence, Mr. Freke Palmer said that the prisoner had an unblemished character for 40 years. The one and only thing he could not resist was a cigar. When he saw a cigar he felt that he must put it in his pocket, though he never smoked. Witnesses would be called to say they would trust him with anything.—Mr. Plowden: But cigars.—Prisoner had 65 cigars in his possession when arrested, and servants and workmen had lost their situations owing to suspicion incurred through his thefts.

**DEAR CIGARS.**—An ingenious method of smuggling cigars into Hull was revealed at the City Police Court on March 23rd. Reni Van de Spiegel, a Dutchman, who carries on the business of a basket importer in Hessle Road, was the defendant.—Mr. Ward prosecuted on behalf of the Customs, and called John Fagan, examining officer at the Western Station, Humber Dock, who stated that on the 30th January the steamship Sultan arrived from Antwerp. He superintended the examination of the cargo, and came across five sets of baskets, six in each set fastened together. He ordered each set to be detached, and four baskets of the first lot came away easily when they were cut. The two other baskets, however, would not come asunder. On examination it was found that another wire specially connected the two baskets. The wire was cut, and two boxes of cigars were discovered in the bottom basket. On the strength of that "find" the other sets of baskets were loosed. They were made up in exactly the same fashion, and in two others four boxes of cigars were found, making ten boxes altogether. The baskets were addressed to the defendant, and a boy was waiting for them. Next day the defendant called at the examining office at the Albert Dock to see him.—John Christopher Miller, an officer of Customs, added that he had some conversation with the defendant at the office, and that Spiegel said he was expecting a Christmas box, but he did not think it would come in that manner.—Mr. Ward submitted that the defendant was not only technically liable, but morally responsible. He suggested that the Christmas-box was a little belated on the 30th January, and that a Christmas-box of ten boxes of cigars was rather expensive.—Mr. John Henry Kiddle, surveyor of Customs, stated that the double value and duty on the cigars, which weighed 7 lb. net, was £11 4s.—The Magistrate was of opinion that there was complete knowledge on the defendant's part, and fined him the double value and duty and 6 guineas costs, a total of £17 10s., or in default 30 days' imprisonment. Defendant was allowed time to pay.

**TOBACCO THIEF'S SENTENCE.**—Albert English, a young fisherman, was charged at the Hull Police Court on April 4th with stealing about 24 lbs. of roll twist tobacco, valued at about £4 6s., on Thursday night, from the shop, 53, Queen Street, occupied by Adolph Arwidson, tobacconist. Having explained how the prosecutor missed the tobacco, Detective-Superintendent Chapman stated that on Saturday night the prisoner gave himself up at the Central Police Station, and told the officer in charge that on the previous Thursday he waited outside the tobacconist's shop in Queen Street, whilst another man, who had left the town since, went in and took the roll of tobacco. They sold it to a Jew, and prisoner took a portion of the money. Superintendent Chapman called the Jew to whom the prisoner had referred, and he denied that he had ever bought any tobacco from English and another man.—English, who now pleaded guilty, was sent to prison for three months with hard labour.



## From the "London Gazette."

### Receiving Orders.

LESTER, JOHN ABLETT, tobacconist, &c., 12, London Road, Dover, Kent. Date of order, March 9th, 1905.

PRITCHARD, DAVID, tobacconist, &c., 11, Dean Street, Bangor, Carnarvonshire. Date of order, March 9th, 1905.

HARRIS, SAMUEL CHARLES, tobacconist, &c., 2, Dunns, Mumbles, Glamorgan. Date of order, March 28th, 1905.

PARKINSON, JOHN HERBERT, tobacconist, &c., Mareham Road, Horncastle, and Bull Ring, Horncastle, Lincolnshire. Date of order, March 3rd, 1905.

SALTHOUSE, WILLIAM, labourer, late newsagent and tobacconist, 115, Mersey Street, Longridge, late Orchard Terrace, Westhead, Croston, Lancashire. Date of order, March 6th, 1905.

GOSLIN, DANIEL GEORGE, hairdresser, formerly hairdresser and tobacconist, 84, High Street, Willington, co. Durham, formerly 4, Westgate, Guisborough, Yorks. Date of order, March 8th, 1905.

### First Meetings and Public Examinations.

PRITCHARD, DAVID, tobacconist, &c., 11, Dean Street, Bangor, Carnarvon. First meeting at Crypt Chambers, Eastgate Row, Chester, April 7th, 1905, at 12. Public examination, Magistrates' Room, Bangor, April 13th, at 12.30.

ROBINSON, C. M., tobacconist, &c., 6, Waterloo Place, and Victoria Arcade, Melcombe Regis, Dorset. First meeting at Official Receiver's Offices, City Chambers, Endless Street, Salisbury, April 3rd, 1905, at 1. Public examination, County Hall, Dorchester, April 28th, at 12.30.

SALTHOUSE, WILLIAM, labourer, late newsagent and tobacconist, 115, Mersey Street, Longridge, late Orchard Terrace, Westhead, Croston, Lancs. Public examination, April 14th, 1905, at 11, at Sessions Hall, Lancaster Road, Preston.

HARRIS, SAMUEL CHARLES, tobacconist, &c., 7, Dunns, Mumbles, Glamorgan. First meeting April 18th, at 12 noon, at Official Receiver's Offices, 31, Alexandra Road, Swansea. Public examination April 28th, at 11.30 a.m., at Town Hall, Swansea.

### Adjudications.

LESTER, JOHN ABLETT, tobacconist, &c., 12, London Road, Dover, Kent. Date of order, March 9th, 1905.

PRITCHARD, DAVID, tobacconist, &c., 11, Dean Street, Bangor, Carnarvonshire. Date of order, March 9th, 1905.

PARKINSON, JOHN HERBERT, tobacconist, &c., Mareham Road, Horncastle, and Bull Ring, Horncastle, Lincolnshire. Date of order, March 3rd, 1905.

SALTHOUSE, WILLIAM, labourer, late newsagent and tobacconist, 115, Mersey Street, Longridge, late Orchard Terrace, Westhead, Croston, Lancashire. Date of order, March 6th, 1905.

GOSLIN, DANIEL GEORGE, hairdresser, formerly hairdresser and tobacconist, 84, High Street, Willington, co. Durham, formerly 4, Westgate, Guisborough, Yorks. Date of order, March 8th, 1905.

RAWLINSON, C., tobacconist, Blackfriars Street, Kings Lynn. Date of order, April 5th, 1905.

### Notices of Intended Dividends.

HAWORTH, GEORGE RICHARD, tobacconist, &c., 16, Union Street, Bacup. Last day for proofs, April 18th, 1905. Trustee, Hesketh Booth, Official Receiver, Greaves Street, Oldham.

CHAMBERLAINE, WILLIAM, newsagent and tobacconist, 31, Cotham Hill, and 16, North View, Westbury Park, Bristol. Last day for proofs, April 8th, 1905. Trustee, F. L. Clark, 26, Baldwin Street, Bristol.

HAYES, CHARLES, formerly tobacconist, 43, Butes Road, Walsall. Last day for proofs, April 25th, 1905. Trustee, S. W. Page, 30, Lichfield Street, Wolverhampton.

### Notices of Dividends.

BARLOW, WILLIAM SWIFT, tobacconist and hairdresser, 6, Nether Edge Road, Sheffield. First and final of 1s. 4½d., at Official Receiver's Offices, Figtree Lane, Sheffield.

CROWTHER, GEORGE ARTHUR, drug, drysaltery, and tobacco dealer, late 358, Worsley Road, Winton, Patricroft, now 96, Smedley Road, Cheetham, Manchester. First and final of 2s. 5½d., at Official Receiver's Offices, Byrom Street, Manchester.

VON HILL, LEOPOLD, tobacconist, 19, Parker's Row, Dockhead, Surrey. First and final of 1s. 2½d., at Bankruptcy Buildings, Carey Street, London, W.C.

HUNTER, WILLIAM HYLAND, signwriter, late hairdresser and tobacconist, Hazeldene, Totteridge Lane, late 2, The Parade, High Road, Whetstone, Middlesex. First and final of 1s. 7½d., at Office of Official Receiver, 14, Bedford Row, London, W.C.

LORD, ABBOTT THOMAS (trading as the Ipswich Tobacco Company), tobacconist, 8, Providence Street, carrying on business at Hyde Park Corner, otherwise 56, Westgate Street, Ipswich, Suffolk. First and final of 7s. 3d., at 36, Princes Street, Ipswich.

RENDLE, WILLIAM SKINNER, tobacconist, 5, Portland Road, Holland Avenue, and 80, Holland Park Avenue, W., late 288, Holloway Road, London, N. First and final of 3s. 11d., at Bankruptcy Buildings, Carey Street, London, W.C.

WILKINSON, FREDERICK BEARDSSELL, tobacconist, 49, Grove Street, and 37a, John William Street, Huddersfield. First and final of 8s. 1d., at Official Receiver's Offices, Prudential Buildings, New Street, Huddersfield.

MOORE, HAROLD WILLIAM, tobacconist, &c., Cy-press, Garforth, Yorkshire. First and final of 8s. 8d. in the pound payable on April 11th, 1905, at Official Receiver's Office, 6, Bond Terrace, Wakefield.

PRICE LIST FREE ON APPLICATION.

**Adolph Elkin & Co.,**

Wholesale Tobacconists,

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

### SPECIALITIES. . .

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake, Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.



WINHALL, JAMES, tobacconist, High Street, Stamford, Lincolnshire. First and final of 4s. 6d., at Official Receiver's Office, 5, Petty Cury, Cambridge.

#### Notices of Release of Trustees.

BENTLEY, WILLIAM, grocer's assistant, late stationer and tobacconist, 9, Gladstone Road, Margate, late Cornwall Road, Lower Walmer, Kent. Trustee, W. Mowll, 68, Castle Street, Canterbury. Date of order, February 20th, 1905.

HOLLOWAY, GEORGE, wholesale confectioner and tobacconist, 158a, Acre Road, Kingston-on-Thames, Surrey. Trustee, Oscar Berry, Monument House, Monument Square, London, E.C., and 56, Ship Street, Brighton. Date of order, February 17th, 1905.

TAYLOR, ERNEST HARRY, tobacconist, &c., Gloucester Street, Strand. Trustee, W. L. Smith, Westgate Chambers, Gloucester. Date of release, March 21st, 1905.

## CIGAR ANECDOTES.

SMOKING de luxe is only to be enjoyed when between one's teeth there reposes a cigar that can be truly described as "good," but if it belongs to any other class it is a terrible experience to be brought into close communion with it. Half an hour's railway trip in a crowded compartment devoted to the consumption of the weed will soon convince the sceptic that the aroma of a bad or indifferent cigar is nothing less than a sin against the nasal organ, while the actual puffing of it must be purgatory personified. But there are some worshippers at the shrine of Miss Nicotine who care not one jot what they smoke so long as it resembles tobacco even remotely. The cigar, however, is such a "classy" mode of burning the product of the plant which Sir Walter Raleigh introduced to England, and thereby made man's journey to the grave more pleasant than it otherwise would be, that its popularity is extensive and peculiar.

But not all the lovers of the cigar are acquainted with its origin in so far as its career in Europe is concerned, where it has been known, if legend speaks truthfully, for more than four hundred years. It appears that Columbus, after taking possession of a little island which he renamed San Salvador, continued his hunt for a continent, and one fine day by sheer accident, came across the island of Cuba. Two of his sailors, whom he sent to explore the newly discovered land, returned to the ship with the report that the aborigines carried with them lighted fire-brands, wherewith they kindled one end of small rolls of dried herbs, while they put the other end between their lips, sucking the smoke through the roll, and then puffing it out through their mouths and nostrils. The Spanish explorers brought tobacco back with them to their native land, but they smoked it in pipes, and not as cigars, the latter not being used for many years afterwards. They were at first called "segars" in England, into which country as well as into France, the Peninsular War, it is said, was responsible for their introduction. In spite of the conjecture that cigars made their initial appearance in England somewhere about 1808, over twenty years elapsed before Englishmen took seriously to their smoking.

And so universally popular is the smoking of cigars that people will run any risk so long as they can indulge in them. As is well known, the late lamented Queen Victoria would not allow the habit to be indulged in in any rooms other than those set specially apart for the purpose. Even the Prince Consort found the rule no exception in his case, and he never smoked in the Queen's presence. It is curious that when a man becomes enamoured of this form of smoking he rarely gives it up except through stern necessity. There is a good story of the

late Professor Huxley in this connection. During one of his lecturing-tours he was invited to take the chair at an anti-tobacco meeting. He accepted, and received a hearty reception from a large gathering. In his speech at the opening of the meeting Huxley related a personal incident. He was visiting a friend, with whom he had animated discussions on a recent scientific discovery in which they were both deeply interested. "However, there was one point on which we differed," continued the Professor—"my friend was a great smoker, while I detested tobacco in any form" (great applause). "After dinner, we usually retired to his study, but finding myself once nearly suffocated with my friend's cigar smoke, I expostulated. Thereupon, pushing the cigars before me, he said, 'Take one yourself; it's the best remedy.' As I knew I couldn't induce him to give up his, I reluctantly took a cigar and smoked it. And since that time, ladies and gentlemen, nothing on earth could induce me" (applause)—"to forego my afternoon cigar."

Another inveterate cigar smoker is Sir Henry Irving, anent whom an anecdote comes to mind. One night, years ago, the famous actor on getting into a cab gave the driver a fine Havannah cigar. Mr. J. L. Toole was in the vehicle with his friend, and on reaching their destination the cabbie was putting on airs. His hat was on one side, and sitting bolt upright he was smoking with keen enjoyment—an enjoyment that rejoiced the heart of the two players. And they told him they were pleased he liked the cigar. "Yes, I do. I never dreamed of such tobacco!" Thereupon Irving gave the jehu another cigar of the same brand, with the injunction to smoke it after supper. "No, sir, I won't, for the very smell of such a cigar as this in my house would make the landlord double my rent." And there is another story concerning cigars told of Mr. Toole. While on tour he visited a fair, one of the attractions of which was a "cock-shy." The comedian tried his luck, and after a few minutes was the winner of several cheap and nasty cigars. These he gave to a small boy who had been admiring his success, and in thanking the actor for the present, the lad remarked, "They will just 'do' for father." A little later in the week Toole met the same boy again, and asked how his father liked the smokes. "He did like 'em," replied the boy, "and now father's awful bad." "Ah," said Toole, chuckling, "then they 'did' for father!"

Sometimes on the stage, for the sake of realism, it is necessary for an actress to smoke. On one occasion a well-known actress, at a rehearsal of "Carmen" insisted on smoking a cigar, for, she declared, the author said the heroine was to do so. The property man said nothing as he gave her a cheap black cigar, which the actress lighted, took a puff, coughed, and took a second puff. Then her face became pale, but she stuck to the job, and took a third puff. Then an extraordinary thing happened; she hastily dropped the cigar and fled to her dressing-room. That evening, and during subsequent performances, Carmen smoked cigarettes. Undoubtedly, however, a cigar is a great comforter and consoler in times of storm and stress, as Bismarck knew. He used to say, however, that he never enjoyed a cigar so much as the one he did not smoke. On one of his campaigns he treasured a cigar for many days, as it was the last one he had, and he looked forward with keen pleasure to the time when he might smoke it without fear. This, however, he never did, for it finally went to a badly wounded dragoon, who was lying with both arms crushed. Bismarck lighted the cigar and placed it between the wounded man's teeth. Bismarck said he never forgot the grateful smile on the poor fellow's face.—*The Globe*.

#### PENALTY OF PATRONISING CUT-RATE STORES.

—Prof. Starr, of the University of Chicago, has, he claims, found a substitute for tobacco. Pshaw! So have we, lots of times, and paid as much as three for a dime for 'em. But we don't rush into print about it.



# Albert Baker & Co.

LARGE INCREASE IN THE NET PROFITS—NEW BRANCHES OPENED.



AN Extraordinary General Meeting of the shareholders of Albert Baker & Co. (1898), Ltd., was held on March-13th at Winchester House, Old Broad Street, Mr. Nathaniel de Meza (the Chairman of the company), presiding.

The Secretary, Mr. P. E. Hooper, having read the notice, the Chairman said that, as the shareholders were aware, two meetings had been summoned—the first for the purpose of confirming a special resolution passed at the Extraordinary General Meeting held on February 6th last. The purport of that special resolution was to amend Article No. 112 of the Articles of Association, which dealt with the formation of a reserve fund. This special resolution was adequately discussed at the previous meeting, and unanimously agreed to, and he would therefore content himself with moving its confirmation.

Dr. S. B. de Mesquita seconded the resolution, which was carried unanimously.

The Seventh Ordinary Annual General Meeting of the shareholders was then held, when the Secretary read the notice convening the same, and also the auditors' report.

The Chairman said: It is with feelings of the utmost pleasure that I attend here to-day, for the seventh year in succession, to preside at the meeting of the shareholders of this company. It is particularly pleasing to do so when the result of the year's trading has been fairly satisfactory, and we have reason to feel confident that our shareholders are satisfied with the manner in which we have been conducting their business. With your permission we will take the minutes as read, and I will proceed with my usual analysis of the figures of the accounts. I think this manner of taking the figures seriatim, although perhaps a trifle tedious, is a very convenient method to adopt, as by this means I am not likely to miss any points that it may be desirable for you to know. Taking the debit side of the balance sheet, the first item—to capital, £200,000—is, of course, the same as in the previous account. The next item—sundry creditors, on open accounts and bills payable, £31,381 18s. 10d.—is £6,626 less than was owing by us at the end of the previous year, and is the smallest sum due by us to creditors at the end of any year during the company's existence. Unclaimed dividends—£36 10s. 4d.—calls for no comment; general reserve fund—£14,000—is an account I am very pleased to have upon our balance sheet. Upon the face of the report we have set out how this account has been made up, but I think a few words further in explanation may be desirable. At the end of 1903 we had upon our balance sheet two accounts which might then have been made into a reserve fund, and which formed the nucleus of this reserve. These two accounts were the premiums received on the second and third issues of shares—£4,582 2s. 3d.—and the balance of undivided profits—£4,099 7s. 5d.; these two amounts together came to nearly £8,700. To these we have added out of this year's profits £2,318, and we have also added to them the net proceeds of the sale of the lease of 122, Holborn—£3,000; that is after wiping off £2,000 for depreciation in connection with the same. These make up the total of £14,000 shown on the balance-sheet as the general reserve fund. The next item—profit and loss, balance, £6,696 19s. 7d.—is the amount out of which the final dividend for the year has to be paid, requiring £6,000, and leaving £696 19s. 7d. to be carried forward to the 1905 account. Taking now the credit side of the balance sheet, the first item—sundry debtors, £1,288 11s. 2d.—is £12 less than at the end of the previous year. The next item—bills receivable, £155—is

£45 more than at the end of the previous year. Machinery, plant, leases, fixtures, and fittings, goodwill, and trade marks—£135,080 5s. 8d., is the amount brought forward from the previous account. We expended during the past year the sum of £5,105 2s. 3d., mainly in connection with the two new branches and the 20 stalls we opened. This, added to the amount brought forward, makes a total of £140,185 7s. 11d. From this we have written off our usual amount for depreciation—£2,000—and a special further amount of £2,000 for depreciation in respect of the sale of the lease of 122, Holborn. After writing off this £4,000 the amount of the account is £136,185 7s. 11d. Stock at factory and shops amounts to £92,137 11s. 11d., being £9,676 more than at the end of the previous year. For this we have stocked our new depots. Stock in hand stands at £12,686 2s. 11d., and is £8,363 less than at the end of the previous year. The total value of the stock—£104,823 14s. 10d.—is £1,312 more than at the end of 1903. The next item—unclaimed dividends, £36 10s. 4d.—calls for no comment. Cash at banks, office, and shops—£9,626 4s. 6d.—is £2,961 less than at the end of the previous year.

Taking now the debit side of the profit and loss account, the first item—rents, rates, taxes, insurance, gas and electric lighting, £18,439 7s. 7d.—is £1,211 more than was expended in the previous year. This increase is due to the increase in the number of our establishments, and the next item—the salaries and wages, £18,272 7s. 9d.—is £2,416 more than the previous year, and is due to the same cause as the increase in the previous item. Audit fees and law charges—£122 18s. 6d.—is £10 more than in 1903. The next item—directors' fees, £800—is an increase of £600 on 1903, and is due to the fact that fees were paid to the managing directors in 1904 for the first time. The next item—advertising and petty expenses, £3,275 6s. 9d.—is an increase of £681 on the previous year. Repairs and maintenance—£1,343 7s. 5d.—is a decrease of £517. Depreciation on machinery, plant, leases, fixtures, &c., £2,000, I have dealt with. Bad debts, £24 12s. 3d., is the amount written off, and the last item—balance carried down, £15,015 9s. 11d.—is the net profit made during the year, after the payment of all expenses, the payment of fees to the directors, and managing directors, and writing off £2,000 for depreciation, and is £1,896 more than the net profit made during the previous year. Taking now the credit side of the profit and loss account, the first item—trading account balance, December 31st, 1904, after deducting cost of manufacture, £59,258 6s. 8d.—is an increase of £6,307 on the gross profit of the previous year. The next item—transfer fees, £35 3s. 6d.—is £8 15s. less than in 1903. Turning to the debit side of the profit and loss account, lower down, the first item—to dividends—the twelfth, £6,000, is the payment of the final dividend for 1903, and the thirteenth, £6,000, is the payment of the interim dividend for 1904. General reserve fund I have already dealt with, as also the last item—balance carried to balance sheet, £6,696 19s. 7d. From this the final dividend for 1904 has to be paid, leaving £696 19s. 7d. to be carried forward to the current year's account. Taking the balance on the credit side, I have already dealt with the principal features of these in speaking upon the general reserve fund. The first item—balance December 31st, 1903, £10,090 7s. 5d.—is the amount brought forward from that year. From that the final dividend for the year had to be paid, leaving a balance of undivided profits of £4,099 7s. 5d., which is now merged in the general reserve fund. The next item—balance brought down, £15,015 9s. 11d.—



I have already dealt with. Sale of lease, 122, Holborn, E.C., £5,000, is the proceeds of the sale of that lease. We wrote £2,000 off that, and the balance of £3,000 is now included in the general reserve fund, as is the last item—premiums on second and third issue of shares, less expense of issue, £4,582 2s. 3d.

Although the result of the past year's trading was better than that of the previous year, yet it was by no means a good year for business. The long-expected and wished-for improvement in trade has not yet come. I understand there are signs of improvement in various directions, but we have not yet experienced it. We opened three new branches in 1903, and two new branches last year. I am pleased to state that these five new branches are all doing well, and are revenue-producing concerns. We also opened during the past year 20 stalls at various stations on the Metropolitan and District Railways; it is yet too early to be able to say as to whether these are likely to be a source of considerable revenue to the company. When we took them we understood that these lines would be electrified by the end of last year. As a matter of fact, the work of electrification is not yet finished, and I now understand it will not be until about the middle of this year that electric trains will be in full working order upon these lines. When this comes about I look forward to very good results from our latest undertaking. The alterations in the tobacco duties in April last year were a source of much worry and considerable work to the directors and staff of this company, and, I am afraid, of a considerable loss of revenue. There is not only a direct loss caused by increased duty, which we are not always able to get back from our customers, but there is an indirect loss caused by a number of expenses in connection with the change. A very considerable item is that of price lists, which are rendered at once useless and valueless. As to the future, I have little to add to what I said upon the same subject last year. For the past six years the retail trade of London has been in a state of exceptional depression. The tobacco trade is one of the earliest to feel the effect of general bad business. It is a direction in which people can very easily make economies, and although people very seldom give up smoking, yet in bad times they can, and do, contrive to spend much less in our direction. When the improvement in business in London does come about we have no doubt that this company will have its full share of the increase, as we stand in the very front of successful caterers in our particular line. The smoking public recognise and appreciate the fact that we are the best market in the kingdom for the commodity we supply. I have now to move: "That the report and accounts, as submitted by the directors, be accepted and confirmed by this meeting, that the interim dividend paid in August last be confirmed, and that a dividend be declared at the rate of 6 per cent. per annum, less tax, for the six months ended December 31st, 1904."

Dr. de Mesquita seconded the resolution.

Colonel Crowle said there was no doubt that the balance sheet was a fairly good one, and the Chairman had told them that the trade of London was still in a very bad state. This he knew from the results of companies in which he was interested. The question that appealed to him was whether it was wise for the board to go on opening more branches year after year. The Chairman might now say that the funds for this purpose were nearly exhausted, because he understood that what was called the reserve fund was invested in the business. He considered, however, that a reserve fund should be invested outside the business, so that at any time the directors could put their hands upon it. The company was paying the same dividend that had been paid for several years. No doubt 6 per cent. upon a £1 share was not a bad dividend, but in years gone by some of the shareholders had paid 25s. and 30s. for their holdings. He quite agreed that a reserve fund was essential for a company, but it should be invested outside the business. He did not think the shareholders would blame the board for taking a fair portion of the profits and putting them to reserve, but he thought that too much of the profits

were being applied in this way. It had been whispered to him that the board were in negotiation with the Imperial Tobacco Company. He asked that question three or four years ago, and the Chairman replied that they had no intention of doing anything of the sort. He wished for some information on the point just now.

Mr. Sampson agreed with the last speaker as to the nature of a reserve fund. He understood at a meeting two or three years ago that the Chairman said the board would not increase the number of branches.

Mr. Stace asked what was the present holding of the directors.

Mr. Johns inquired if there was any intention to close the shops on Sundays.

The Chairman in reply said that, with regard to the Imperial Tobacco Company, on the occasion referred to, he did not say that the company were not in negotiation with them, and had no intention of doing so; he said that they were not in negotiation, and that was true at the present moment. He thought that some of the speakers had been very ungrateful with regard to the new branches. He had accentuated on every occasion how bad the retail trade in London had been, and the company could not have continued to pay the six per cent. dividend had it not been for the new branches. They could not otherwise have accumulated the £10,000 of undivided profits, and would not have been in the strong position they occupied at the present moment. The company started with two branches, and they now had 44. The dividend had been maintained, and the money had been saved; to stand still was to go back—while this company was going forward. Mr. Sampson had said he gave a pledge that he would open no more new branches, but that was a mistake. What he said was that the board would be careful in the selection of good ones. With regard to the reserve fund, a large number of trading companies employed their surplus profits in their business, and the money was worth more to them than three per cent. The total holding of the directors at the time of the closing of the books was 33,243 shares. With regard to closing on Sundays there was something to be said on both sides. It was a thing which could not be dismissed readily, but there was one matter to be carefully considered, and that was that the company's dividend was not guaranteed.

The resolution was then put and carried unanimously.

The Chairman next moved the re-election of the retiring director, Mr. Maurice de Meza.

Mr. Henry W. Price seconded the resolution.

Dr. de Mesquita proposed: "That the remuneration of Mr. Nathaniel de Meza, as managing director for 1905, be the same as for 1904—namely, £300."

Mr. Price seconded the resolution, which was also agreed to.

The auditors, Messrs. Tilly, Brown & Peet, were re-elected, and their remuneration increased from 50 guineas to 75 guineas.

A cordial vote of thanks to the Chairman and directors and to the staff of the company closed the proceedings.

**TOBACCO IN THE COLONIES.**—It is somewhat surprising to learn that of the fourteen million pounds of tobacco consumed annually in Canada no less than five million pounds is made from Canadian-grown leaf. The production is rapidly increasing. While the quality of the Canadian leaf is of the best, the methods of curing are defective, and lectures on the subject are now being delivered to the farmers by the Government agents, who were previously sent to Wisconsin to study the methods in vogue in that tobacco-growing State. The Government is rendering valuable assistance to the industry in other directions. A number of experiments have been undertaken at the Central Experiment Farm, and it is proposed to establish experimental stations in the tobacco-growing districts.



# A Well-known Fact.

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

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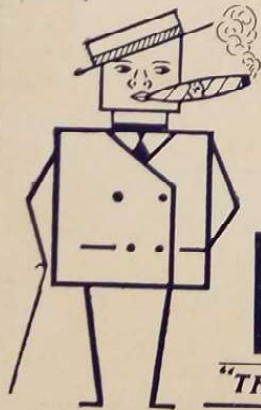
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# NEW DARVEL BAY TOBACCO.

A SATISFACTORY YEAR'S WORKING—LARGE ADDITION TO RESERVE.



THE Twelfth Ordinary General Meeting of the New Darvel Bay (Borneo) Tobacco Plantations, Limited, was held on March 15th, at Salisbury House, London Wall, Mr. Sigmund Sinauer, the Chairman of the Company, presiding.

The Secretary (Mr. M. Phillips) read the notice calling the meeting, and the auditor's report.

The Chairman said: Before we proceed to the business of this meeting I should like to give fitting expression of our sincere regret at the sad loss which the board sustained during the past year by the death of two of our co-directors. Colonel Martindale you knew well, as he had been a director of this company from its inception. He was well up in years; he had been suffering about three months before his death, and, as could only be expected in the natural course of things, we have lost him. With regard to Mr. Buyschaert, who was a younger man, I am sorry to say he had been in very delicate health for some years, and during the last twelve months he had been suffering very much, and really no hope was held out to him by his doctor. He was a valuable help also, as he was originally chosen, if you remember, at the reconstruction of this company, to satisfy the foreign, and especially the Belgian, shareholders, who desired to have someone to represent them on the board at a time when things did not look quite as bright as they do to-day. It is not our intention at the moment to fill up these vacancies. First of all the board think that five directors are sufficient for all ordinary purposes, and it is our intention, when our general manager returns from Borneo to Europe, when his time has expired, to enlist his valuable services and experience on the board. In the meantime, if we happen to find a gentleman who is interested in the company, and who has practical experience of this business, we shall be happy to welcome him on the board. Our great desire is to have someone who has knowledge of this kind of business added to the board, as those who are on it have had very long experience, which has now proved useful for the success of the company. My task on this occasion, I am glad to say, is not a very difficult one. We have had a successful year, enabling us to pay the usual dividend, to put a large amount to reserve, and to carry forward a still larger amount. The accounts show that the net profit resulting from the crop to the company was £22,687. I may here tell you that from the actual profit, amounting to over £29,000, was deducted £6,700 commission paid to the manager and all the European assistants on the estate. That is a large item; but I only wish it had been larger, because the more commission they get there would naturally be so much greater profit accruing to the company. You can quite understand that those men, who have worked out there in such a climate for many years, are justly entitled to receive some benefit when the company is prosperous, and we must not grudge this, because the manager and his assistants do all they possibly can in the interests of the company.

Now as to the tobacco which has been sold, and of which this is the account. It was what we may call of fairly good quality—nothing very extraordinary, but it realised a little more than the tobacco sold in the previous year. I was somewhat disappointed, especially in connection with the first sale—that is, the first arrival, which is generally the best part of the crop. In my opinion that tobacco did not fetch what I might call its legitimate value, and I can only

say that the purchaser or others should, from the fact of his having made a very large profit on that purchase, be all the more inclined to go in again and give us as good or better price for the similar tobacco which is now coming forward. I may mention that the cost of the tobacco this year was rather heavier in proportion to what it had been in the previous year, but that arose from the fact of our having opened up much more extended plantations, at some considerable distance from our former working. All the expenses in connection with this new opening-out have been written off the cost of the crop, which, I am sure you will admit, is very good policy. You probably do not know that the 30,000 acres of land for which we had the original concession have been chosen over an area extending for some 60 miles. Fortunately, the land at the further distance is all situated near the River Segamah, and is very easily reached by our stern-wheel boat that we have on the river, so that the actual cost of transport is not really so much as that of reaching the estates generally from the Laha Datu, by the coast line of Darvel Bay, where we have our own railway of about nine miles in length. Some of the tobacco coming forward this year is from one of these newly opened-up estates, quite far away, and I am happy to say that from some type samples—single leaves—received, there seems every prospect of its being quite as good as what we receive from any of the other estates, which, of course, justifies us for going so far. As regards the 1903 crop, I have nothing more to say. In regard to the accounts generally there is also very little for me to say; they show very slight changes from the figures of last year, and really require hardly any extra explanation. Our attention has been directed to one matter by our auditors. It appears that hitherto the accounts have been made up, so far as the valuations of assets in Borneo are concerned, to December 31st of the year previous, and you will find here in the accounts that the valuation is made up to December 31st, 1903. It is necessary to make the valuation at December 31st, as that is the period when the accounts are adjusted with the Chinese coolies, but as the auditors point out, that is much too far back to give the shareholders a real idea of the value of their property when they meet. I fully agree that it would be better if we could bring down the accounts to December 31st just previous to our meeting, and this can be done by simply postponing our annual meeting for one month, or it may be for two months. It will not interfere in any way with what, perhaps, interests you most—that is the distribution of any interim dividend, because we should, of course, pay you whenever we have the money—and it is only a question of postponing the annual meeting. If I find that there is no objection to this proposal, we shall arrange that our meeting shall be a little later next year, and I mention this so that there may be no surprise expressed or entertained by the shareholders if the meeting is postponed.

I now come to what may perhaps interest you still more, and that is the prospects for the present year. I am glad that we always meet at a time of year when we have some definite knowledge of what the crop which is coming forward is like. As we have explained in the report, we have had a little set-back, owing to floods. At the beginning of the planting season we really suffered from drought, and, as is usually the case in all these tropical countries, Nature or Providence generally makes up for it, so that, towards the end of the planting, we had abnormal rains. Now, a portion



of these new plantations was situated in a part which was affected by the floods. In a country like Borneo it is impossible to know—there being no statistics of any kind—which parts of the country are likely to suffer from floods, and we can only gain this knowledge by experience. The loss will not be so very great; at the same time, it is always a loss when you expect a large amount of tobacco and do not get it. We are informed by our manager that he calculates the probable loss from the flood will be about 800 bales, but he thought at the time he wrote that he would be able to send more than 4,000 bales, and he hoped very nearly 5,000 bales. If this tobacco is of good quality, the price realised may probably make up for any deficiency in the quantity. In any case, we may say that the results will not be as bad as they might have been if the flood had taken place over the whole of the estates. We try to avoid the recurrence of such a state of things, as we leave off planting in any part which has suffered from the floods. If the flood had occurred after the tobacco had been removed from the fields, and had destroyed the tobacco in the drying or fermenting sheds, we should have been covered by insurance, but we cannot insure the tobacco while it is in the fields. I may say, in regard to the London expenses, that the amount includes a very large item for income tax, and that is also one of those outlays which I should like to see much larger than it is. I do not know of anything else to which it is necessary to specially draw your attention, but if any shareholder desires to have further enlightenment on any point, I shall be pleased to give every information in my power before moving the adoption of the report.

Mr. Stephens said he was very pleased that the board had been able to submit such a very satisfactory statement, and he considered it would be wise, as proposed, to bring the balance sheet well up-to-date. He would like to know the company's port of shipment.

The Chairman replied that the company shipped by a small steamer which ran along the coast. They had also their own wharf, from which steamers took the tobacco to Singapore. The tobacco came to Amsterdam, and was sold there by tender.

Mr. Stephens remarked that it was satisfactory the company had a special reserve fund of £15,000.

The Chairman said that this was part of the reserve fund they had to build up, in accordance with the Articles of Association. The company must have a reserve fund of £30,000 before they could pay a larger dividend than 10 per cent. This reserve was actually invested in Consols. He then proposed the adoption of the report and accounts.

Mr. Henry Hayman seconded the resolution, which was unanimously agreed to.

Mr. Appleton next proposed the re-election of the retiring directors—Mr. Sigmund Sinauer and Baron von Stein. The company were deeply indebted to the Chairman for the great attention he had given to its interests, while Baron von Stein was the originator of the company, and his assistance was of great value.

Mr. Skeel seconded the resolution, which was unanimously agreed to.

Baron von Stein, in replying, said he was the largest shareholder in the company, and had held his shares from the first, as he had always been a believer in it. There was a great difference in the value of land, and the lands of this company had been chosen in different sub-divisions of about 3,000 acres by the manager. They had gone on planting and changing the land nearly every year, and had every reason to be satisfied with the new land on which they were working. Land that had grown tobacco was of much greater value than ordinary land; therefore, though the company had a large reserve, they possessed a still better reserve in the land they had, and he believed that the prospects of the company were most liberally assured in the future.

On the motion of Mr. Stephens, a cordial vote of thanks was passed to the Chairman and directors, and the meeting separated.

## Japanese Tobacco Monopoly

THE *Times* on March 27th published the following valuable account of the Japanese Tobacco Monopoly.

The first step towards the nationalization of the tobacco trade was taken in March, 1896, when a law was promulgated compelling growers of the leaf to sell their crop to the Government at fixed prices, and the tobacco thus purchased was resold by the authorities to the private manufacturers of cigarettes and cut tobacco. This law is still in force, but it has received an important extension by the enactment of the law of the Monopoly of Tobacco Manufacture in March, 1904. Whilst the cultivation of the tobacco plants remained in private hands the Government ceased to be the intermediary between the growers and manufacturers, but gradually acquired the exclusive right of manufacturing tobacco. In the case of cigarettes, the new law came into force from July, 1904, but for cut tobacco the monopoly will only date from April 1st next. At the present time the administration of the tobacco monopoly is, therefore, in a state of transition, and no direct conclusions from the past revenue from that source can be drawn in valuing the security now offered to would-be subscribers of the new  $4\frac{1}{2}$  per cent. War Loan. In the place of incomplete and therefore obviously misleading past results, the prospectus of that new loan will probably merely contain a reference to the fact that the net profit from the tobacco monopoly for the financial year from April 1st, 1905, to March 31st, 1906, the first complete period during which the extended law will have been in force, is estimated at 32,011,072 yen, considerably more than 10 per cent. of the principal of the new £30,000,000  $4\frac{1}{2}$  per cent. Monopoly Loan, the interest of which is thus secured at least twice over.

It is, however, possible to arrive at an accurate opinion of the prospects of the widened form of monopoly, as reliable statistics are now available as to the harvest of tobacco leaf since 1898, whilst the profit of 100 per cent. on the former resale of the product to private manufacturers is now not only retained but very largely augmented by the addition of the manufacturers' profit to the revenue. The average price paid by the Government per kwan (of 8.26 lb.) of leaf tobacco is slightly over 1 yen, so that an addition of 100 per cent. upon the following annual crop results might have been expected to yield practically the same figures in yen during the corresponding years.

TOBACCO CROP.		Kwamme
Year ended	Dec. 31.	(8.26 lb. each).
1898	.. .. .	9,302,560
1899	.. .. .	10,609,531
1900	.. .. .	10,846,452
1902	.. .. .	8,349,679

The large reduction in the last year for which complete returns are at present available was the result of a proportionately very much larger reduction in the acreage licensed for cultivation, and the outcome of this restrictive policy was the harvesting of a much improved quality, which actually yielded a higher price than the figure obtained for the larger quantity of inferior tobacco. The net revenue from the tobacco purchase monopoly has therefore progressed in the following satisfactory manner:—

Year ended	Yen.
March 31.	
1900-1901	7,244,159
1901-1902	10,866,700
1902-1903	12,367,560
1903-1904	12,606,012

Taking the first profit from the purchased leaf tobacco at 100 per cent. and adding further 200 per cent.—calculated upon the present selling prices of cigarettes and cut tobacco

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in Japan—for the net profit from the State Factories, it is easy to ascertain that the estimate of the net revenue of over 32,000,000 yen from the complete monopoly is not excessive. An average crop of about 9,000,000 kwamme, to which have to be added about 700,000 kwamme of imported leaf tobacco (chiefly the Virginian product), would, at a total profit of 300 per cent. on an original cost price of one yen per kwan, yield the approximate sum estimated in the budget for 1905-6.

The final consideration which presents itself is that of the consumption of the manufactured article. The crop of 8,340,670 kwamme obtained in 1902, plus imports of about 700,000 kwamme, corresponds with a total of about 75,000,000 lbs. or slightly less than 3½ lbs. per head of the entire male population. This average, according to competent Japanese authorities, would be raised appreciably if the standard of living in Japan should improve after the present war, as is generally anticipated. Moreover, the tobacco made up into nearly 1,000,000,000 cigarettes exported from Japan in 1904—mainly to China and Korea—has to be deducted from the 75,000,000 lbs. of raw tobacco at present available for domestic consumption in Japan.

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## AUSTRALIAN TOBACCO.

A CONSIDERABLE portion of the Australian Commonwealth, an area of at least several thousand acres, is, like many of the lands in the American southern States, admirably adapted for tobacco cultivation, although the industry, after years of experimental labour, is yet in its infancy. Americans visiting Australia expressing surprise at the limited attention it has received in many places. In New South Wales, we are told, the systematic cultivation of tobacco dates from 1875, in which year it was introduced by three Chinese settlers, who produced within a few months a sufficiency of cured leaf to bring them £180, the Sydney selling price being 6d. per lb. Four years later the prices rose to 8d. and 9d. per lb. In 1880 the area under cultivation in the Tumut district was 1,400 acres, on which 400 Chinese were employed. Two years later the price dropped to 5½d. per lb., then to 5d., and, finally, to 4½d., at which it did not pay the growers. Recently the rise of keen competition in the Australian tobacco manufacture has occasioned a demand for locally grown leaf. The State Government has fully recognised the importance of encouraging the tobacco-growing industry by establishing a couple of plantations, in which the practicability of obtaining a first-class article has been clearly shown. Yet, notwithstanding this encouraging result, the area under cultivation in the State during 1903-4 was only 407 acres, the production being 5,220 cwt. of leaf. In 1888, 4,883 acres were under cultivation, producing 55,478 cwt. of leaf, but there was no over-sea market for it, and growers became discouraged. It was much the same in Victoria, where the area under tobacco in 1903 was 129 acres, against 2,029 acres in 1895, and in Queensland, where the area in the same year was 772 acres, against 1,061 acres in 1895. The cause of this decline is readily explained. The leaf had not, save by way of experiment, been prepared in such a manner as to find a sale in over-sea markets. Much of the curing has been done in a somewhat primitive fashion, Australian farmers too frequently imitating the crude methods of the Chinese growers, who aim at quantity rather than quality. What can be done in the right direction is shown by the fact that, at the close of 1903, a number of test samples of manufactured tobacco, from leaf grown at the Victorian State tobacco farm at Edi, were prepared by the manager of an Australian tobacco company, who expressed himself pleased with them generally. The cigar varieties of leaf were handed over to another tobacco manufacturing company, the manager of which, reporting to the Victorian Minister

for Agriculture, spoke favourably of them, that they were the best samples of Australian-grown cigar leaf ever submitted to him. All the leading importers in Melbourne spoke favourably of the samples submitted, and it was fully demonstrated that if due attention be given to the details of cultivation and curing, tobacco can be as successfully grown as any other agricultural crop in the Commonwealth. In Queensland the tobacco-growing area is somewhat extensive, the cultivated portions being found chiefly in the southern part of the State, west of the Great Dividing Range. Tobacco has been successfully grown as far north as the Herbert River, also in the Mackay and Cairns districts, and it is believed that in the near future tobacco cultivation, notwithstanding fluctuations in production occasioned by unfavourable climatic and other conditions, will become one of the staple industries of the State. The Queensland Secretary for Agriculture, in his annual report for 1902-3, says that the possibility of a successful growth of the tobacco plant has never been in dispute, nor has the cultivation of it passed the ability of the farmer who understands his work. The sole difficulty has been the imperfect curing of the leaf. At the State tobacco farm at Texas a couple of tons of tobacco were raised, notwithstanding the absence of rain, which, when cured, realised 11d. per lb. at public auction, the highest price yet obtained in Queensland under similar conditions. Small quantities of tobacco are grown in South Australia and Western Australia, where there are extensive tracts suitable for the purpose, but at present remaining unutilised. In fact, it is believed that the Australian area capable of producing commercially valuable tobacco is larger than that found in the American southern States. The quantity of unmanufactured tobacco imported into the Commonwealth during 1903 was 5,156,793 lbs., value £232,884, of which 4,998,969 lbs., value £224,961 came from the United States. If Australian tobacco growers could supply sufficiently large supplies of leaf equal to that imported they would readily become absorbed in the local market. What is required is experience and capital. With these combined tobacco cultivation would speedily become a highly remunerative Australian industry.

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THE CIGAR OF PEACE.—The members of the Mile End Board of Guardians at a recent meeting beguiled the tedium of their labours by smoking. In asking the Chairman for permission, Mr. F. Brien held out a cigar which had been given him, and said some of the guardians who had served their country were accustomed to smoke. The Chairman consulted the wishes of the only lady guardian present (Mrs. W. C. Steadman), who gave her consent. Forthwith several guardians lit cigars, and the business of the meeting proceeded with great harmony. Earlier in the evening one guardian called another a liar, and rushed at him in a very threatening manner.

TOBACCO PLANTERS OF BADEN.—It is strange that all the experiments in tobacco culture in England have failed to make the "weed" a source of regular income to the British farmer, when one considers how assiduously tobacco is cultivated within a few hours' journey of Harwich. In the Grand Duchy of Baden there are about 35,000 small planters who have under cultivation 16,610 acres, chiefly in the valley of the Rhine. Many of the plots contain but a few square rods of land, cultivated by men and women working side by side in the fields. The crop is worth about £1,500,000. The planter is not obliged to pay any tax on his tobacco, but as soon as it passes out of his hands an excise duty of 45 marks per 100 kilograms must be paid. Many of these small planters or farmers handle their tobacco in a very primitive manner. When the tobacco is cut the leaves are hauled to the home of the planter in old wagons drawn by one or two cows. The leaves are then hung up to dry in rows around the outside of the house or other buildings. Some of the more extensive planters have special drying houses.



# New London Borneo Tobacco.

## THE CHAIRMAN REPORTS UPON THE ESTATES.



SPECIAL meeting of the New London Borneo Tobacco Company, Ltd., was held on April 4th at the company's offices in Leadenhall House, to meet the Chairman, the Honourable C. H. Strutt, M.P., on his return from his third visit to the company's estates in Borneo.

The Chairman, after describing his journey to the various estates, in which he incidentally mentioned that he found the railway in better order than had been reported, and safe, though not rapid, said that on his arrival he was greeted with both good and bad news. Last year's crop was the biggest on record; but there had been the severest drought since 1896; also there had been a tremendous storm, which had done extensive damage. He found the various estates under excellent management, everything being conducted in a businesslike way, and the coolies healthy and cheerful. The prices obtained in Amsterdam had been disappointing—especially in a year in which the new ventures in Pitas and Sapong had involved extra expenditure. This he attributed chiefly to the effects of the drought, but also partly to the Sumatra planters having succeeded in obtaining Havana colours, and thus competed with the Borneo speciality. He had impressed upon the managers the importance of doing everything in their power to produce the best quality rather than the maximum yield, and had discussed with them various methods in order to secure this result. After visiting the old estates at Ranau, Bandau, and Bongon, which he found in good condition, but with crops to some extent damaged by drought, he went over the Marudu Bay in the company's steam launch *Darvel* to the new estate of Pitas. He was pleased with the appearance of the crop there; it was a big crop, and seemed less injured by drought. The first sale had realised 104 cents, which was good compared with other results of the sales so far of last year's crop, and he hoped that the first year's working would show a profit. If so it would reflect credit on Mr. Dieudonne, the general manager, and Mr. Koning, the Pitas manager. With reference to the Marudu Bay estates generally, Mr. Strutt observed that the cocoa-nuts were rather disappointing, and he regretted that the depredations by wild deer had discouraged the rubber planting on account of the expense of protective fencing, as, if it had been persisted in, the trees could by this time have been worth very likely £100 an acre.

The Chairman then described his visit to the new Sapong estate, which is situated about four miles from the southern terminus of the railway at Tenom. With the general appearance of this estate he expressed himself as very pleased; he believed it to be very fine tobacco land. The soil looked almost perfect in its texture, fertility, and natural drainage—beautiful light alluvial soil, going down five to six feet deep in the valleys, and by no means shallow on the gentle elevations, with a drainage of stones at just the right depth to carry off the surplus water. These stones might have been the bottom of an old lake, which was supposed once to have existed here, in the middle of the small valleys, with clear running water flowing down to join the Padas River, but rarely, if ever, overflowing their banks at any time of the year. High hills all around,

clothed with trees, made in all an enchanting landscape, splendid to the eye, and which should be splendid for profit too. The experience of the first tobacco crop grown last year had shown that the tobacco grown after the jungle on this rich soil grew too coarse; but Mr. Strutt expressed his confident opinion that after the land had been tamed either by previous crops of tobacco, cotton, ground nuts or other produce, it would grow fine tobacco. An experiment had been made in cotton growing, of which he had brought a sample home. This had been highly approved by experts, and valued at 8d. to 9½d. in this cheap year. This cotton, which was described as rough Peruvian, was of a very superior character. The same plant would last for three or four years, and it was proposed to grow it after tobacco and before planting tobacco again. Mr. Lease, the manager, thought he could in Sapong compete with any other grower of cotton in the world. Ground nuts also grew very luxuriously on the estate. It was thought that they would prepare the soil well for tobacco growing, and they should pay well. The inferior nuts were crushed for oil, and had an almost unlimited market, chiefly in Marseilles. They were supposed to enter into successful competition with olive oil. There was a small market for the better coloured nuts for making sweetmeats.

But it was not to cotton or ground nuts that he looked for the best profits; these were rather accessory to the profitable cultivation of tobacco. It was india-rubber growing that he specially commended to the attention of his audience. The growth of Para rubber in Ceylon and in the Straits Settlements had been extremely profitable. It was a young industry. Few plantations were more than six years old, and no return could be looked for until the trees were five years old. Plantation rubber commanded a higher price than wild rubber; last month the prices reached 6s. 9d. and 5s. 9d. per lb. respectively. The plantation rubber was naturally better collected and cleaner than the wild. The Sapong estate possessed two great advantages for rubber growing. First, it was an estate of 20,000 acres, where the rubber could be grown on a large scale, as compared with much smaller plots in Ceylon or the Straits. Secondly, as the manager and assistants would be engaged in other work, the cost of the oversight of the rubber plantations between the planting and collecting would be much economised. Mr. Lease had drawn up an estimate of cost, and brought it well within the Ceylon and Straits estimates. There were some trees four years old growing at Tenom, on much poorer land than at Sapong. The milk seemed to flow freely from them, and they looked as if in another year they could be tapped to profit. Two objections had been raised to this industry—first, that the market would be swamped by competition. The answer to this was that the produce of plantation rubber was scarcely more than 1 per cent. of the wild. And in Borneo there would be no export duty if the policy of the present Government was maintained; they were pledged not to put one on for ten years, whereas Brazil depended largely for its revenue on its export duty of 10d. a pound. But even if the price should fall from 6s. 9d. to 2s., on Mr. Lease's estimate there would still be margin for a handsome dividend. The second objection was that it was too long







# Working of a Tobacco Monopoly.



THE following interesting article appeared in a recent issue of our Paris contemporary, *Le Tabac*:—We have more than once, says our contemporary, called attention in our columns to the attempts made by the Governments of certain old States of Europe, and by a young Asiatic State, to monopolise the tobacco industry. Following the example of France, where this form of conducting business was first inaugurated, both leading European States and smaller Principalities have adopted similar fiscal arrangements. Austria, Italy, Roumania, and Japan have established direct monopolies. Spain and Portugal, Bulgaria, Turkey, and Servia have confined to private partnerships and limited companies the duty of regulating the tobacco trade. Until now, however, with the exception of Japan, no modern country has thought of introducing a tobacco monopoly, and it appears to us strange that such a step should be seriously contemplated by Australia, who is rich in the present, rich in the future, daughter of free England, and believed by the mother country to be possessed of sufficient wisdom to govern herself. Nevertheless this appears to be so from news which reaches us by the Australian papers, and we should, before commenting upon it, have waited patiently until the dream of the politicians became a reality, did we not hope there might yet be time to stem a current of opinion dangerous to the true interests of Australia. Be it remembered we have tried the experiment which Australia now wishes to attempt.

Attracted by the results which have attended private enterprise when such is in capable hands, legislators have been led to imagine that they might, by adopting the same course, fill the coffers of the State by directly exploiting what has hitherto been the occupation of private individuals, and the example of the European *régies* must have disturbed their dreams. There is, however, one fact inherent to the soul of the Anglo-Saxon which these politicians have overlooked. It is that no commercial or industrial undertaking can be brought to its highest development in any country belonging to this race except by individual enterprise. To this admirable characteristic the British Empire owes its perfect expansion. To establish a monopoly for such an article as tobacco is to stop the growth of personal ambitions and therefore of competition, and in a new country this is a very grave step.

France has literally hypnotised other nations with the revenues which she draws from her monopoly. But France has monopoly for herself and freedom for her colonies, first and foremost for Algeria, a state of things which dates back to the epoch when Napoleon I. had recourse to the manufacture and sale by the State. It was at first an industry which catered only for the well-to-do, when Frenchmen generally smoked little or not at all, when the old-established business of tobacco manufacture enriched only a few big contractors, and the people had already begun to expect an interdiction by the Government. This is not a parallel case with Australia, where the tobacco industry has no such restrictions and is in a flourishing condition, and employs and provides means of subsistence for an immense number of workpeople. The industry there creates a business entirely due to private enterprise. The State, too, indirectly draws without any trouble large benefits, and individual fortunes which have and are being made out of tobacco contribute, during good years and bad, by means of the income tax, a not inconsiderable portion of the revenue. This revenue would, by the creation of a monopoly, be considerably lessened, and in time disappear altogether.

To these direct revenues must be added the enormous sum, unknown in France, indirectly raised by the duties on tobacco from the general trade.

Whilst the Australian *Régie* is being organised it will be necessary to forego these revenues during a certain time at least. Be it remembered that it is easier to disorganise than to organise, and there will always come a moment of anxiety. We remember well in France the attempted experiment several years ago in the shape of taxes called "substitution" taxes. The tax on liquors bore good fruit, though it was condemned, and other charges were substituted, the benefits from which proved illusory.

The question of salaries also has a bearing on the subject by its effect on private initiative. The employees of a *régie* do not develop a spirit of initiative. To secure good work, intelligence and devotion to the interests of the enterprise, it is desirable to give workmen a share in profits. That which can be done by a private firm cannot be realised when the State directs the enterprise. Apathy little by little creeps into the work, and the State which has created the employment owes it to itself to maintain its employment, no matter what turn things may take. This fact will surely be learnt by the Australian Commonwealth, which is open to the worst Socialistic ideas. It will experience also the claims of workpeople, threats of strike, actual strikes, and perpetual recriminations of one against another, and the necessity to obey a certain political faction. Politics, vexatious and disturbing, will instal turn by turn its tools in the posts at the head of the various departments. It will be the rule of good pleasure rather than as in France, where the giving away of a shop marks appreciation of good services rendered to the country. The friendship of a fortunate politician will be of more value than the possession of solid merit. It will be necessary, too, to make laws to protect the State against fraud. The State police must watch the frontier to protect the State manufacturer, and this task—possible in France with its relatively narrow limits—will not work well in Australia, a country four-fifths the size of Europe.

Happy land, indeed, where industry and commerce, open to private enterprise, do not aspire to the creation of a monopoly! Before rushing headlong into so grave an undertaking, it behoves the electors of Australia to cast their eyes upon Great Britain, which gave them birth. The best and wisest liberty has always reigned there. The coffers of the State are filled from two sources, the income-tax and the general taxes. These two sources of revenue are also in Australia. Pause, therefore, before these certain resources of which you know are sacrificed for illusory profits of which you dream. Remember the fable of the "goose which laid the golden egg." Before disturbing what exists, make quite sure that the spirit of your citizens is really in touch with the idea of a monopoly, for the establishment of such a régime brings in its train the intrusion of politics into the national life, difficulties first of all financial, afterwards social, and the suppression of that competition which is the only guarantee of perfect production. And, having by weakness and failure to understand where your interests lie, allowed politicians to lay hands on tobacco, beware, people of Australia, that they do not take from you wool as well.

## DANGERS OF A NEAR-SIGHTED MAN.

A man in Manchester, N.H., who is an inveterate smoker, narrowly escaped death last week, says an exchange. He is near-sighted, and, having lost his glasses, smoked three packages of breakfast food before his friends saved him.

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## THE QUESTION OF DRAWBACK.

Mr. TEOFANI has kindly forwarded us copies of the following correspondence on the above question:—

[COPY.]

18, BURY STREET,  
ST. MARY AXE, E.C.,

March 3rd, 1905.

RIGHT HONOURABLE SIR,

The surtax of 1s. per pound imposed on imported cigarettes has had the salutary effect of stopping the influx of the cheap and common continental cigarettes into this country, and correspondingly increasing the trade of the cigarette manufacturers of the United Kingdom. Nor has the price of cigarettes in this country been raised, as was predicted by Sir Walter Foster and others in Parliament. If any alteration in this respect has taken place it is rather in the direction of a decrease of price than a rise. Cigarette consumption is still progressing, and any decreased importation of foreign cigarettes is more than counterbalanced by the increased consumption of the same cigarette tobacco, but manufactured in the United Kingdom instead of abroad. The 1s. surtax has therefore contributed to a greater importation of the raw article and greater employment, whilst the keenness of competition has tended towards a lessening of price, or, what is equivalent, the supply of a better article for the same money. Perhaps no more striking example of the results of this surtax can be given than in the action of the French Regie in sending over here manufactured, i.e., "cut" cigarette tobacco, in order that such tobacco may be made up into cigarettes in London, and so avoid the surtax in question, which only applies to "cigarettes." Whilst such action of the French Regie tends towards one of the achievements that you have in view, and which this Association approves, viz., increased employment in this country, yet at the same time I am desired to point out that this and other cut tobaccos are being made up into cigarettes in London and elsewhere by persons who are unlicensed manufacturers, and consequently compete with those whom the law compels to be licensed. This unlicensed manufacture is a point that strongly appeals to the members of this Association, and it is felt that the manufacture of cigarettes without any official inspection cannot be to the best interests of the revenue.

This Association earnestly desires that no alteration be made in the differential duties on leaf and stripped tobacco. Practically speaking the importation of strips is now getting towards the vanishing point, being but under half a million pounds weight in December, against 8,000,000 lbs. of leaf in the same month. At the present moment business is suffering owing to the spread of rumours (probably by interested persons) that you will withdraw or alter the duty on stripped tobacco. Now that manufacturers are purchasing leaf they do not want any change which is likely to compel them to buy strips, and so possibly benefit importers.

Another matter of the deepest interest to the members of this Association is the prohibition against exporting and shipping for ships' stores parcels of cigarettes and manufactured tobacco of all descriptions under 20 lbs. direct from the licensed factory. This is a serious obstacle in our path in developing an export trade. Representations have been made to the Customs Department on this point, and although we believe Sir T. J. Pittar is favourable, as he always has been to facilitate our trade, yet nothing has been done in the direction desired. To have to send samples and small quantities of cigarettes, &c., out of the country and forfeit the drawback is a practice that this Association believes does not commend itself to your

policy. Competition in colonial markets is out of the question when goods are saddled with what practically amounts to an export duty of 3s. 5d. per pound.

This Association also desires to draw attention to the fact that notwithstanding there is an Act of Parliament, viz., the Finance Act of 1888, under which manufacturers are to be allowed the fair market price of all samples taken of our duty paid tobacco for official purposes, no payment is made for those taken for the drawback assessment. Although fewer samples are to be taken in future, a matter for which we are indebted to you, yet the fact that many of these samples are valuable, and that the law provides for their payment by the Crown, this Association requests that instructions may be given for their payment in future the same as is done when samples are taken for moisture purposes.

I have the honour to remain, sir,

Yours faithfully,

(Signed) P. TEOFANI,

President of the U.K.C.M.A.

To the Right Hon. Austen Chamberlain, Esq., M.P.

[COPY.]

TREASURY CHAMBERS,  
WHITEHALL, S.W.,

March 7th, 1905.

SIR,

I am desired by the Chancellor of the Exchequer to acknowledge the receipt of your letter of the 3rd inst., expressing the views of the United Kingdom Cigarette Manufacturers' Association on certain points connected with the Tobacco Duties. And I am to say that these points shall have his careful consideration.

Yours faithfully,

(Signed) M. F. HEADLAM.

P. Teofani, Esq., &c., &c.

[COPY.]

TREASURY CHAMBERS,  
WHITEHALL, S.W.,

March 15th, 1905.

SIR,

With further reference to your letter of the 3rd inst., I am directed by the Chancellor of the Exchequer to inform you that while he can in no case anticipate the Budget statement, he has already made arrangements, of which the details will be published in due course, for allowing the export of smaller packages of tobacco direct from the factory. It is hoped to bring this into operation on 1st April next.

With regard to the proposal to exempt from duty samples taken by the Excise or Customs Authorities for drawback purposes, I am to say that the law already provides that, *if after payment of duty*, the Excise or the Customs wish, for revenue purposes, to take samples, such samples must be paid for. The case is, however, different when the samples are for the purpose of substantiating a claim to drawback made by the merchant himself. And it is only right that the merchant who claims drawback should be required to make good his claim by the production of evidence of his right to such drawback.

I am therefore to express the Chancellor's regret that he cannot support this request, and at the same time to point out that, under the new regulations, sampling will be much reduced, as, indeed, your Association admits.

I am, Sir,

Yours faithfully,

(Signed) GEORGE H. DUCKWORTH.

P. Teofani, Esq.,

18, Bury Street, St. Mary Axe, E.C.



## PIPES AND PRETTY GIRLS.

**U**NDER the above heading the *Pall Mall Gazette* has recently published the following interesting article:—

It may perhaps not be entirely due to the enlightenment derived from "Charlie's Aunt" that the veriest dunce among us has so much geography as to know "where the nuts come from." We very much doubt, however, if the habitual smoker would be able to tell offhand where the majority of meerschaum cigar and cigarette holders, to say nothing of pipe-bowls, originate, or rather—should we say?—those he takes to be meerschaum, and which are oftenest spurious.

Were he to take down the "Encyclopædia Britannica," and hunt among the "M.'s," he would doubtless learn that the substance known by that beautiful name meerschaum, that is, sea foam, is found about Anatolia, in Asia Minor; nevertheless, the amount of the real article forming the bowl of the pipe between his teeth, that delicately-carved negro's head he is so lovingly nursing to the ebony complexion every full-blooded blackamoor ought to possess, is in all probability infinitesimal; and should he be interested to know why—We will tell him.

Amid the restful greenery of birch and beech and sombre pines—thousands of miles away from Anatolia!—nestles a slip of a place, in the heart of the Thüringen land. It has but one actual street, while through its busy centre flows a mountain stream, on either side of which this townlet comes under the sway of different princes, one-half owing allegiance to the Grand Duke of Saxe-Weimar-Eisenach, the other's liege-lord being the Duke of Saxe-Coburg-Gotha. Ruhla, or "Die Ruhl," as its name has, for some unexplained reason, ever been in the mouth of the people, would be hard to beat for picturesqueness. Long and narrow, owing to its confinement within a valley, it has yet managed to find elbow-room, by scrambling up the steep hills on either side. One above the other, like eagles' nests, perch the Ruhla houses, jutting out wherever enough foothold could be got whereon to build some human habitation of bricks and mortar. It is over a century since a most lucrative industry found its way to the banks of the *Erbstrom*, there to establish a lasting home. Both the men and women of Ruhla are now perennially busy at the meerschaum pipe trade, and for the information of the smoker we may here add a note which should cause him to handle even more tenderly that softly-coloured stem between his fingers. It is this—that the beauty of the Ruhla girls is famous far and wide, and justly so, for it is indeed quite a difficult matter to come upon one who is merely "passably good looking." Unfortunately the characteristic dress of the land, that did so much to enhance their charm of colouring and feature, is now fast dying out; yet at the annual Kirmess many still show their sense in donning the costume of the Ruhla. Meerschaum pipe-making had given way to Kirmess festivities the last time we visited there. The great church festival of the year was in full swing, and, to the ringing of bells, the Ruhla beauties tripped down hill from their strongholds amid the mountain crannies, brave in national attire—red shoes, sheathing white blue-clocked stockings, and showing shapely limbs beneath a short, full petticoat of grey and red. A short jacket of vivid green, opening over a yellow kerchief worn cross-wise, and a many-coloured handkerchief wound turban fashion about their pretty heads, the "tie" being always arranged so as to come just above the left ear, where the ends stick out coquettishly, evidently *the* finishing touch! Dark-haired and dark-eyed, with a bright colour, and the laughter ever on her lips—such is the Ruhla type of girl. Song and merriment are indeed special attributes of this little place, hence the by-name of "music-making Ruhla." Nor does the serious daily business of pipe-making abate

their cheeriness or wit, since for animation, jollity and good humour, it would be hard to beat a buxom Ruhla beauty.

This industry, that found its way so long ago into this sylvan valley, was due to the invention of spurious meerschaum by Severus Ziegler, of those parts, whose factories still flourish here in the hands of his descendants. Ever since its earliest importation into Europe, the Turks and Armenians had brought their loads of Anatolian meerschaum to the great Leipzig fairs, selling it at prices which indeed were not much lower than those obtained nowadays for "real" meerschaum. Carefully packed in cotton-wool and laid between layers of sawdust is the best sort, for the longer exposed to the air the more brittle it becomes in the raw—for this reason the waste incurred after cutting pieces of a suitable size, as well as what fell from the carver, was immense—until Ziegler invented the process now used for converting all refuse into a serviceable mass. Permission may be obtained to watch the work going forward in these factories, and the sight is a most interesting one. All the chips and parings falling from the real meerschaum are collected and first pounded in water with heavy wooden implements, and then further ground in a mill, between two revolving stones, until reduced to powder; this is again placed in great vats full of water and rinsed, being subsequently strained through cloths or horsehair sieves, to reduce it to an equal smoothness. Then the mass is mixed with a certain proportion of silicious earth and poured into coppers, being "cooked" until it has arrived at the consistency of porridge, after which it is ladled out into linen cloths, which are affixed to square box frames, open above and below so as to admit of the steam passing off at either end. As this mass gradually "settles," and drips off, more space is left at the top; it is therefore carefully watched, and gradually filled to the brim, being then left to cool, and until sufficiently "set" to remove from the frames as fairly solid blocks. These square masses are then cut into pieces of a size requisite for the objects desired to be carved from them, and are taken next to the drying room, where they are subjected to a heat of from 60 to 70 degrees Réaumur. Now the pieces will be hardened to about the consistency of wax, and ready to pass through the cutter's hands, who gives to each piece a rough indication of its future destiny, be it pipe bowl, holder, or some small ornament, many pretty articles being made besides those its name is generally connected with.

From the cutter the pieces now pass on to the carver, who is often no mean artist. This last stage in the shaping of the meerschaum pipe is frequently carried on at the worker's own home, and may therefore rank as a cottage industry, both men and women having herein scope to show their inventive faculty, their sense of form and beauty, and skill in delicate manipulation. So alike to the genuine meerschaum is, indeed, the false kind, that even those constantly handling it are often deceived, the only real test being that of placing the "mistrusted" object in water; that settles the question, for the counterfeit softens and eventually loses shape, whereas the genuine remains perfectly hard. Since forgery is, however, so difficult to detect, unless these means are resorted to, the "trade" never buys a box of the raw material unless the original case in which it was packed is opened before the purchasers' eyes, and closed again with their own private seal, prior to any money changing hands.

Therefore, though the reader may in future harbour grave doubts as to the genuineness of his meerschaum smoking-tackle, let him but think of the Ruhla lass who earned her bread, and sang her song, while labouring for his pleasure. Then, should his soul be possessed of any poetry, the nicotine within that bowl will surely possess yet one charm the more added to its many!



**SMOKE**

**B. D. V.**

**THE KING**

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**TOBACCOES.**



## Importance of Trade Papers.

TRADE papers have for many years played an important part in the development of American business, says *The Canadian Tobacco Journal*, and every year finds them more widely read than ever before. This is as it should be, only it is to be hoped that men in all lines of business will realise the possibilities to be derived from the careful reading of literature of this kind, and that they will give it the attention and support it so richly merits. When one considers what an immense amount of good trade papers have done, it is only surprising that so very few business men, comparatively, avail themselves of the many advantages of the paper devoted to the furthering of the industry to which he is so closely allied.

As a matter of fact, no business man in the cigar or any other trade can afford to be without his trade paper.

One cannot, however, acquire wisdom or knowledge by simply enclosing a cheque for the amount of the subscription. If this were the case, all men would quickly find themselves on an equal footing, business would be a continual joy, and trade papers would, in very short order, be nothing more nor less than insurers of business success at premiums ridiculously low. Which, interpreted, means that trade papers point the way, if one will only devote a small part of his time to reading them.

Few men are so busy that they have no time to read trade papers. The evenings at home cannot be spent to better advantage by him who wishes to achieve the greatest possible success, than in reading one or more in an understanding way. Right here comes the rub—in an understanding way. And it is because a great many men do not know how to read a trade paper, that they do not read them at all. They look for something which will fit their particular case, and if it does not immediately appear they come to the conclusion that the paper is not worth while, and lay it down, to their own direct loss.

Now, the right way to read a trade paper, or any other kind of paper, for that matter, is to place one's self in a state of mind which may be termed both perceptive and receptive. By doing so, one will perceive that which is of value and store it away where it may readily be found when wanted, instead of reading the articles as if they were just so much reading matter which must be read somehow or other. Then, that which may be read between the lines, so to speak, is often of much greater value than that which is printed, and the reader should always be on the alert to see and feel such things. Because an article is supposed to interest, primarily, say wholesalers, travellers, or manufacturers, is that any reason why a retailer should not profit by reading it, or if the general trend of the page is to a city dealer, and you in a small town, is that any excuse for your not reading it? Hardly, for it may contain a suggestion which worked up would be worth many dollars.

So it is in all lines. Everywhere pointers abound. One need only train his powers of discrimination and all the wealth of thought from far and near is at one's service at a nominal price. And this wealth of information cannot possibly be otherwise than of decided benefit, properly used.

**THE GEISHA'S PIPE.**—Japan is now looking to her smokers for financial salvation. The interest on the new loan, and the heavy war expenditure, will largely be defrayed by the taxation of the tobacco monopoly and the liquor trade. With the advance of Western civilisation the Japanese have become heavier smokers and heavier drinkers. Still, according to Baron Suyematsu, the Japanese statesman who has been lecturing in London, his countrymen are, as a race, "neither a drinking nor a very great smoking nation." To the tourist who has visited the Far East such a statement appears rather grotesque, but there is an element of truth in it. The foreigner, landing in Japan for the first time, is inclined to believe that the whole nation, men and women, are

slaves to tobacco, so constantly is the pipe and cigarette seen. The clerk who sells you a stamp at the post office, the cashier who deals with your circular notes at the bank, the official who "visés" your passport, the Customs officer who looks at your baggage—all have a cigarette between their teeth or puff at a pipe. You will even see a nursemaid indulging in a quiet pipe while her young charge sleeps. Still, the Japanese is not an immoderate smoker. In all things he has an almost Greek temperance of thought and action; he tastes fully of all life's pleasures but does not abuse them. Out of many hundreds of Japanese acquaintances I have never known an habitual drunkard or a single total abstainer. In the same way I do not remember a non-smoking Japanese male friend, and know very few non-smoking women. Yet I have never known a Japanese to suffer from smoker's heart, or tobacco blindness, or any of the usual ill effects of the English cigarette. Perhaps it is because, though a Japanese may smoke all day long, he does so only in homeopathic doses. His tiny pipe of brass, silver, or gold, with a bowl smaller in diameter than a threepenny piece, only allows the tiniest of libations to the Goddess Nicotine. After it has been loaded with a little ball of the very finely-cut Japanese tobacco, looking more like the red hair of a stage-wig than any other object, the smoker lights it at a brazier of glowing charcoal, draws just three whiffs, and then knocks out the ashes. It is almost impossible to over-smoke with these tiny pipes. To get through an ounce of tobacco a man would have to fill his pipe nearly 300 times. A European would find this necessity extremely irritating, but the tireless patience of the Far East sees nothing irksome in it. The Japanese is thoroughly wedded to his Liliputian pipe. Even if he smokes a cigarette he generally cuts it into small pieces and uses the pipe as a holder. Few Japanese can smoke either a cigar or an English pipe with conviction. Japanese women are great smokers, though the habit does not seem to lessen their womanliness or destroy any of their charms. Two or three dozen cigarettes a day seem to have no effect in sullyng the gleaming ivory teeth or dulling the brilliancy of the soft almond eyes of those fair devotees of Lady Nicotine. It is not considered at all a rakish thing for Japanese women to smoke. A pretty, well-bred girl of eighteen will produce her tiny silken pouch and dainty silver pipe with as much matter-of-fact calm as might a man of fifty. Among the old women the pipe, which is often as long as a walking stick, is frequently used as an instrument of correction for children and others. The "Oba-san," or grandmother, rules her son's wife with a rod of iron, and often the pipe is the convenient symbol of her authority. A few smart blows with this redoubtable weapon soon bring the erring girl to a proper sense of her position. It is no uncommon thing to see a venerable black-toothed, short-haired "granny" laying about her right and left with the practised hand of a Dr. Busby. Then, when the whole of the family is reduced to tears and submission, she sits down on her knees again, and resumes her smoke with philosophic calm. Of late years, in Japan as in Europe, the pipe has given way to the cigarette to a large extent. Japanese cigarettes are wonderfully cheap. One well-known brand for lower-class consumption sells at the rate of a half-penny for a packet of hundred. Perhaps this fact may explain in some degree the remarkable tenacity of the Japanese. A nation that can survive 200-a-penny cigarettes is invincible. Boys, however, are not allowed to poison themselves with these cheap and nasty cigarettes. There is a law forbidding youths under the age of eighteen to indulge in tobacco in any form.—*Daily Mirror*.

### WHY SHE WANTED HIM TO SMOKE.

Mrs. S.—"I wish that you would smoke."

Mr. S.—"Why so?"

Mrs. S.—"It's the only way I can think of which will keep your mouth shut."



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<p><b>S. CAVANDER &amp; CO.,</b> 65 to 67, Great Eastern St., LONDON, E.C. <i>Tobacco Manufacturers.</i></p> <p>Telegraphic Address— "CAVANDER, LONDON." Telephone— No. 13378 Central.</p>	<p><b>CAMPSTOOL MIXTURE,</b> MANUFACTURED FROM THE FINEST VIRGINIA LEAF. <i>Medium and Full. This Mixture is the Essence of Perfection.</i></p> <p>Retail Price, 4d. per oz. Wholesale Price, 4s. 8d. per lb. (<i>less trade discounts</i>), In 1oz. and 2oz. Packets, and <math>\frac{1}{4}</math> lb. tins.</p>						
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<p><b>MAJOR DRAPKIN &amp; CO.,</b> CIGARETTE MANUFACTURERS, 12 &amp; 13, ALDCATE, LONDON, E.C.</p>	<p><b>"FEDERAL" 3d. per Packet of 10.</b> VIRGINIA CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</p> <p><b>"NIRVANA" 3d. per Packet of 10.</b> EGYPTIAN BLEND CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</p>						
<p><b>L. DACHOT,</b> <small>(Established 1835.)</small> ALGIERS. Telephone— 8795 Gerrard. London Office: 7, SOHO SQ., W.</p>	<p><b>ALGERIAN CIGARETTES.</b> "SOLEIL." These Cigarettes are sold in their well-known BLUE PACKETS of 10 and 20.</p> <table border="0"> <tr> <td>TRADE PRICE per 1,000.</td> <td>SELLING PRICE per Packet.</td> </tr> <tr> <td>10's } 18s. 9d.</td> <td>10's 3d. } Retailer's</td> </tr> <tr> <td>20's }</td> <td>20's 6d. } Profit, 25 per cent.</td> </tr> </table> <p><i>Usual Trade Discounts.</i></p>	TRADE PRICE per 1,000.	SELLING PRICE per Packet.	10's } 18s. 9d.	10's 3d. } Retailer's	20's }	20's 6d. } Profit, 25 per cent.
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20's }	20's 6d. } Profit, 25 per cent.						

Further particulars to be had of the SECRETARY, UNITED KINGDOM TOBACCO DEALERS'  
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