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The Cigarette World



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Tobacco AND Cigarettes

IN TWO DEGREES OF STRENGTH.

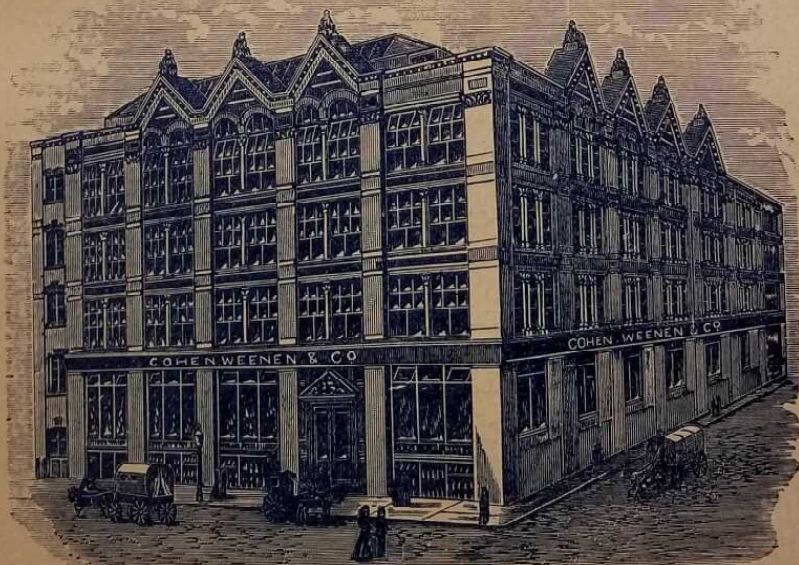
MILD (the original) with Yellow and Red Label.
In 1/2-oz., 1-oz. and 2-oz. Square Foil Packets; 1/2-lb. and 1-lb. Decorated Tins; and 2-oz., 1/2-lb., 1-lb., and 1-lb. Patent Tins.

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"The Brand I like best is the 'Commodore,' and think they can't be beaten."

**THE
COMMODORE
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In request
by **EVERYBODY**

Proprietors—
**ADKIN
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LONDON.
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Apply to J. H. CUSTANCE, PUTNEY, S.W., Sole Agent for the United Kingdom.

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PHILLIPS

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Guaranteed Pure Virginia.

Sweet, Cool, and Fragrant.

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There's 'air! Now he's ashing our Colonial Empire.

SIDNEY PULLINGER, LTD

BIRMINGHAM AND NOTTINGHAM.

and intellectual progress achieved during her reign must fall to other pens than ours—the most gifted of our literary men must tell the story of the far-reaching effects of her influence upon the peace of Europe, while our poets will sing of the glorious triumphs of our race during the Victorian era. The historian will not fail to do the fullest justice to her great abilities, and her devotion to duty will remain for all time as a stimulating example to the race. Not every one knows, and not many of those who know can fully appreciate the value of the services the Queen rendered in the promotion of good feeling and harmony among nations, but every one can understand her broad sympathy and gentle kindness. The Queen knew to the full the tenderness and beauty of family life—its joys and sorrows, its hopes and its disappointments—and her messages to the nation, couched as they were in language of homely simplicity and pathos, went straight to the hearts of the people. In short, she was not only great as a monarch in all regal attributes, but as a woman she was full of sympathy, and her gracious and comforting words bridged over all differences of station, and made her beloved in a personal way with an intensity of affection rarely given to monarchs. While we sorrow, not for the Queen, since she has lived long and gone to rest after more than the usual allotted span, leaving an imperishable memory of good work faithfully performed, but for the nation deprived of a ruler whom all could honour, irrespective of creed or party, we have the fullest confidence that King Edward the Seventh will prove himself a worthy successor, and will, during his reign, labour earnestly to promote the welfare of the great Empire entrusted to his charge. He has a heavy task, but he will undoubtedly be supported by the cordial and hearty co-operation of the English-speaking world.

We print on another page a letter sent by Messrs. Player & Co. to the trade, and we would invite our readers' special attention to it. There can be no doubt that the law with respect to trade marks and patents is, in many respects, most unsatisfactory; but there is even greater necessity for immediate and sweeping reform in the administration of the law. We do not here desire to discuss the heavy expense of any proceedings before the Comptroller, and the fact, which is we fear not generally known, that there is no means of taxing patent agents' charges, though one might reasonably suppose that the legislature ought to be specially careful to make the cost of this important department as low as is possible, when it is remembered that it produces a very large annual profit. Our objection is chiefly to the unnecessary difficulties invariably put in the way of a manufacturer when seeking to register a trade mark. It would really seem as if the highly-paid officials delighted to exercise their ingenuity for the purpose of thwarting the trade instead of rendering them every assistance in their

power. The frivolity of the objections is really astonishing, and we fancy that the loss annually caused by the necessity of employing experts to argue out these objections must be considerable. This is not, however, the worst feature, indeed it is a mere nothing compared with the enormous loss caused in foreign business; since, before a trade mark can be registered in a foreign country, the certificate of registration in England must be produced. This is what Messrs. Player justly complain of in the judgment of Mr. Justice Cozens Hardy, who actually went so far as to characterise the application as absurd, and refused to cumber the English register with a trade mark merely for the purpose of enabling registration to be effected in other countries. The addition of another mark to the register could not possibly cause damage or inconvenience to anyone, while it would protect Messrs. Player against infringement abroad. The Attorney-General was actually briefed to oppose the application by the Board of Trade, so important did it apparently seem to still further hamper the English trader in the competition with the foreign trader, and that learned gentleman solemnly argued that "Navy Mixture" would convey the idea to nine out of every ten people that the mixture was served out or used in the Navy. Can absurdity go further than this? The decision is in our view most unjust to Messrs. Player, but it may perhaps lead to good results by focussing the attention of the trade world to the many abuses and anomalies of the law on the question.

THE Alliance seems to have been making little progress during the last month, though Mr. Key, the persevering secretary, has been as active as ever, and Mr. St. John has issued a circular, which will be found elsewhere. At the last meeting of the Bradford Association only a very few members attended, and the proceedings began dismally enough by the passing of a resolution not to print the annual report and balance sheet for lack of funds. Worse remained to follow, for a letter was read from Mr. Key asking for a remittance of the £15 promised as a loan towards the guarantee fund, and requesting that a meeting should be arranged by the Association at Bradford. It was evident that the funds of the Association were not sufficient to pay this amount, and apparently it must come from the pockets of those members who guaranteed the amount when promised. Mr. Laycock took a pessimistic view of the prospects of the new Alliance, declaring it would never become workable as long as they lived. This opinion was criticised by Mr. Hopkinson, who went so far as to explain the small attendance by the disastrous state of the retail trade. Retailers would think seriously, if they were careful men, before they decided to attend a meeting at a hotel where they would have to spend a few coppers in drinks, and leave the management of their business to other people during their absence. Surely things cannot be quite so bad at Bradford as all this; if they are, then we fail to see how retailers who cannot afford "a few coppers" to attend a meeting of their trade association can be expected to pay subscriptions towards the support of the new body. The meeting decided not to accede to Mr. Key's request to call a meeting at present, and we are inclined to think that Bradford will prove very stony soil on which to plant the new seed.

"LA CINGARA," finest imported Mexicans.

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

Manufacturers of the Popular Registered Brands of Cigars.

Established 1832.

La Fragancia AND
Gironde

JAMES STEEL & Co.

ELAINE,
IMPERIALES, CISSIA, PAULA,

LA STELLA, MY FANCY, LA AROMA, EL GLOBO,

COURTS, FABARISA, STEEL'S MEXICANS (CON. FINA & REG. PRINCIPE), etc.

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RICHARD LLOYD & SONS

(Late of 148 & 149, HOLBORN BARS),

Have **REMOVED** to their New and
Extensive Premises in

CLERKENWELL ROAD,

Where all their New Lines may be
Inspected.

Startling Reductions —

IN OUR

NEW PRICE LIST (JUST ISSUED)

SEND AT ONCE FOR A COPY. POST FREE.

Adolph Elkin & Co., 140, 140a, Houndsditch, London,
E.C.

THERE can be no doubt that the trade is becoming more and more nervous as the Budget day draws nearer. The war seems as far off an end as ever; the only certainty is that it is costing the nation a round two millions a week. The Government have been borrowing in dribbles—a policy of doubtful expediency which they seem likely to continue, and the Chancellor of the Exchequer will require a very large additional sum. The unhappy income-tax payer is already groaning under his heavy burden, and it is hardly likely that more will be added to it. The natural question then is, where will the money come from? It is never safe to prophesy unless you know, but we are disposed to think that the tobacco trade will be spared from the serious consequences which further taxation would bring. Still, it would not be wise to rely upon any consideration at the hands of a man who has shown himself so little alive to the hardships which increased duties bring upon the trade, and we doubt not that manufacturers will take precautions; they are certainly not likely to be caught napping.

IN view of the many difficulties in the way of the trader who seeks to register his trade mark, he would do well to write to Mr. J. E. Jackson, 19 and 20, Holborn Viaduct, for a copy of his "Practical Hints on Registration of Trade Marks." Mr. Jackson is a recognised authority on the subject, and the little book is extremely well written and full of excellent advice on a subject which is of the utmost difficulty, owing to the many complications and technicalities connected with it. The pamphlet, which is most artistically got up, deals, among other matters, with: Registration of a Device; Word Marks; Class of Words acceptable; Protection in the Colonies and Foreign Countries; Cigar Labels and Infringement of Copyright. Mr. Jackson expresses his willingness to answer any questions upon points arising from his pamphlet, and we think manufacturers and retailers may avail themselves of this offer with the fullest confidence and security.

DR. DOWIE did not find much sympathy in England, indeed he literally received more kicks than half-pence, now he is in sad trouble over the wicked conduct of a number of English lace workers he imported. The Zionists have special objections to what they are pleased to call "the three curses," tobacco, alcohol, and pork; and what was the good doctor's horror to find the imported workers smoking with persevering energy the accursed weed. Persuasion was tried in vain, and then a peremptory order was issued that the pernicious habit should be discontinued on pain of dismissal. This produced no effect, and the doctor (this to his credit), reluctant to dismiss the recalcitrant ones, cast about for some means of getting over the difficulty. Finally he ordered that a portion of the noonday service should be devoted to prayer for their regeneration; and still these hardened sinners go on smoking. The doctor should try a few whiffs himself, then he will be able to understand the impossibility of divorcing the devotee of my Lady Nicotine from his pipe. Giving up ham will be comparatively easy in America, but should a prime Limerick ham come the way of the lace workers, we fear further prayers will be necessary; while the thirst engendered by salt meat will not improbably cause a resort to the remaining curse—alcohol.

Registration of Trade Marks.

THE following letter has been addressed to the press by Messrs. John Player & Sons, Ltd., agent the decision of Mr. Justice Cozens-Hardy in the case reported in our issue of December last, "Player & Sons, Ltd., v. The Comptroller-General of Patents." We also refer to the subject in another part of this issue. The Nottingham firm writes:—

"... In the first place we think that we should be supported unanimously by the manufacturers and merchants in this country interested in or owning trade marks, in the statement that the law governing this very important subject, as it now stands, is as unsatisfactory as it very well can be; and, further, that the practice as now prevailing at the Patent Office is, if possible, in a worse state, and is calculated to cause the greatest possible confusion with trade-mark owners, and at the same time be a direct hindrance to their business.

"At present a trader who endeavours to register a trade mark at the Patent Office is treated as if he were trying to steal an advantage either over the trade or the public, or both, and this policy of suspicion is carried to such an extent that manufacturers are tempted to abstain altogether from seeking registration for their trade marks, and to rely solely on their common-law rights, and this policy would be carried out to a great extent were it not for the fact that in a great many foreign countries it is impossible to register a trade mark, the property of a British manufacturer, unless such manufacturer can produce a certificate showing that it is registered in Great Britain.

"In our recent appeal from the Comptroller's decision, the facts were as follows:—Our application was to register a new label introduced some short time ago in connection with our Navy Mixture. The label, while containing new wording and a new arrangement of lettering, contained also our well-known registered trade mark consisting of a sailor's head with a life-belt.

"The application for registration was made in this country, so that this label might be also registered in foreign countries. The Comptroller, after raising various points, finally refused to proceed with the application on the ground that it was in effect an attempt to reopen a matter previously decided by the Board of Trade. This had reference to an application by us to register a cigarette label about ten years ago. This objection was not, however, pressed when the matter came into court on our appeal to the Board of Trade from the Comptroller's decision, which was referred to the High Court, Chancery Division. It then transpired that the principal reason for refusing this mark by the Comptroller was that we had in some way altered the sailor's head which has been known for many years past to denote our goods, because, in the words of the Attorney-General in court, we 'had washed the wrinkles out of the sailor's face'—that is, had made it look younger."

"There were further minor objections, all of which could have easily been got over, but the Board of Trade briefed the Attorney-General to appear against us and contest our application, which was ultimately refused, not on the ground mentioned above—that is, the alleged change in the sailor's face, for on this point Mr. Justice Cozens-Hardy held that the sailor's head was for all practical purposes the same as the sailor's head previously registered by us—but the mark was refused by the judge on two grounds—one, that we had not disclaimed any right to the exclusive use of the word "Hero," which appeared on the sailor's cap. As we attach no importance to this word, we were quite willing, and offered, to disclaim it. The judge, however, held that this could not be done after the matter had got into court, although it is a thing which is done every day as a matter of course in the Patent Office. The other ground of refusal was that we were absolutely and entirely protected in this country by one of our existing registrations, and that the judge would not allow a mark to be put on which was superfluous and would cumber the register needlessly, simply because it was suggested that it might be a convenience with a view to some other proceedings in some foreign countries. The judge utterly ignored the fact that whatever may be our protection at home, we can certainly

T. VAFIADIS & Co.'s Cigarettes, packed in neat tins of 25 without extra charge. (MELBOURNE, HART, & Co.)
19, Basinghall St., E.C.

Goodbody's EBLANA

HAND-MADE



A
Threepenny
Gem.

PATENT BOX

PATENT BOX

A
Perfect
Smoke.

HAND-MADE

CIGARETTE.

In boxes of Ten Smokes, beautifully got up in fancy outers.



Write for particulars to the Makers,

T. P. & R. GOODBODY, Dublin, London, Liverpool, Cardiff.

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have no protection abroad for our Navy Mixture label unless we register it abroad, and we cannot register it abroad because we cannot obtain from the Patent Office a certificate that it is registered here.

"Considering the amount of taxation which British manufacturers have now to bear, the troubles which exist in consequence of competition, labour disputes, &c., we were under the impression that the Board of Trade would have assisted manufacturers to protect their trade abroad rather than, as in this case, actually briefed the Attorney-General to appear in court and to oppose the registration of a mark, which registration was solely sought for the purpose of gaining protection for the mark in foreign countries.

"It is quite clear from this that the action of the Attorney-General in court, briefed by the Board of Trade, is to give facilities to foreign manufacturers to infringe British trade marks, and the statement made by Mr. Justice Cozens-Hardy, that he would not allow a mark to be put on the register merely because it might be a convenience in foreign countries, is one deserving serious attention to all parties interested in the development of British trade.

"During the last twenty years we have had considerable experience in the working of the British Patent Office, and we think it is high time that steps were taken to alter the existing practice, so that the manufacturers might have their interests protected."

Our Smoking Mixture.

A KOREAN EDICT.—Here, on the authority of the *Seoul* paper, is the literal translation of a proclamation which was issued in the middle of December by the local magistrate:—"Behold! Smoking-grass" (Korean for tobacco) "is a species of food, but in smoking one has to hold up a long pipe obliquely and swallow fire—how can it be without injury to his hygiene? Furthermore, one generally drops live ashes on the roadside. Should they be taken up by the God of Wind, grass-roofed low huts will, in a twinkling of an eye, be a prey to the flames. That is the reason why an inferior official, like myself, issues herewith an order, strictly prohibiting you the people to fool with long pipes and to swallow fire. Should any of you dare to violate this prohibition, I shall show no hesitation to confiscate the long pipe and the pouch of the offending party. When your offence deserves to be further dealt with, you shall receive 300 lashes!" The United Kingdom Anti-Tobacco League should extend the sphere of its operations to Korea, where they will meet the co-operation of the official classes to a degree scarcely to be hoped for in these Western latitudes.

THOMAS CARLYLE AND HIS PIPE.—

Down in Chelsea, within a stone's throw of Cheyne Row, says the *Daily Chronicle*, there is a tobacconist who used to supply Carlyle with his favourite weed. Carlyle was a constant and heavy smoker. Sir Charles Gavan Duffy once suggested to him that one who suffered so much from sleeplessness and indigestion ought not to smoke so constantly. Carlyle replied that he had once given up smoking for an entire year at the instance of a doctor, who assured him that his only ailment was too much tobacco. At the end of the

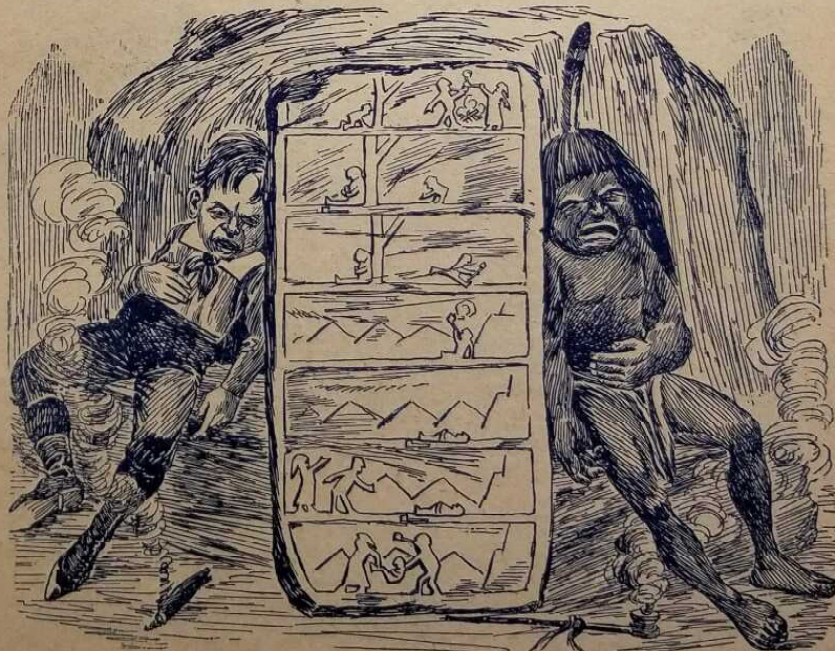
year he was walking one evening in the country, so weak he was hardly able to crawl from tree to tree, when he suddenly determined that, whatever was ailing with him, "that fellow at least, did not understand him," and he returned to tobacco and smoked afterwards without let or hindrance. In his latter days he used a clay pipe, made in Dublin, and known as the "Rip-eal." He was unable to renew the supply, and Sir Charles Duffy assured him that these pipes were strictly reserved for true believers in Irish nationality, and promised him a supply if he qualified in the ordinary manner. Carlyle never qualified.

APROPÓS OF REFORM CRUSADES.



"Hey, Chimmie! gi'e us fellers a pull at yer smoke, will youse?"

"Wot! Youse kids! Youse is beginnin' wishous habits young, youse is."—*Tobacco Leaf*.



"The stone tablet in the centre of this illustration was found by little Willie Green on the spot where he attempted for the first time to consume one of his father's clear Havanas. It leaves no doubt, from the story told in sign language upon it, and which was deciphered by Professor Puffit, that on this same spot 14,000 years ago, Neergeilliw, son of a chief of the Puekoms tribe, which then inhabited this vicinity, was taken sick in much the same way as his little Paleface brother while trying to do stunts with his old man's pipe."—*Special report by our Tobacco Leaf Archeologist-in-chief.*

T. VAFIADIS & Co.'s EGYPTIANS

leave a good margin of profit to the Retailer, and are not cut.

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

Freeman's
'Darvel Bay'
 (BORNEO)
CIGARS
STILL HOLD THE LEAD.



Sole Agents: **JOHN CARIDI & CO.,**
 5 & 6, Bury Court, St. Mary Axe,
 Telegraphic Address: "DRASTIC LONDON."
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Gossip.

TOBACCONISTS all over the kingdom are to be congratulated for the spirit of reverent loyalty which they displayed on the occasion of the funeral of the lamented Queen Victoria. With very, very few exceptions, and these by their conduct do not deserve notice, the whole trade ceased business on that day of national mourning. At first sight, perhaps, it does not seem much to do—other trades behaved in the same way—but when it is remembered, as far as London at any rate was concerned, in the ordinary way, such a procession and the huge crowds would have meant huge business. And to their credit, be it said, the majority of Metropolitan tobacconists had already agreed to close for the whole of the day, before His Majesty's command was published. While it is only fair to say that another licensed trade—the licensed victuallers—closed during a portion of the day, they, however, reaped a harvest of tobacco and cigar sales, to the detriment of the legitimate tobacconist, when they opened their saloons in the afternoon and evening. This is the competition that is hard to fight against, and which makes a struggling trader think twice before he allows the dictates of his heart to govern the problems of his pocket.

THE subject of tobacco-growing in Ireland has been discussed for so long, that writing on the possibilities or impossibilities of a profitable or, in fact, a marketable crop is only like embroidery on rags—superfluous; but the latest outcome of the discussion is the manufacture of cigarettes in Ireland on an extended scale. The cost of manufacturing cigarettes, it is pointed out by a Dublin paper, “comes to five or six times as much per pound weight as the American farmer and his nigger boys receive for growing the weed. The bulk of this in wages, especially in the hand-made sort; and this wages is paid chiefly to girls, so that as an Irish industry of the immediate future the manufacture of cigarettes represents five times as much employment as tobacco-growing could. The growing of tobacco is impossible on account of our climate, whereas the climate and girl labour of Dublin precisely suit the cigarette industry. If the estimated consumption of cigarettes in the United Kingdom be in value £4,000,000, it is clear that Ireland's share of the manufacture should count a big sum. So, if cigarettes must be consumed, the smoker is the gainer by supporting the home industry. Even the Agricultural and Industrial Department in all its useful research cannot, we believe, discover many nests of £4,000,000 trade *within the grasp of our country*, the sole unfilled condition to success being intelligent public support; and when we find that there is no duty-bearing article which represents anything like the employment of the cigarette industry, the question at once assumes National importance.” The argument sounds all right at first blush, but why the good Dublin people should expect to pluck that nest of £4,000,000, which they estimate is the total output of the *United Kingdom*, by supporting only home industries, I do not know. Do they not intend to let the Englishman, Scotchman, or Welshman to support *his* home industries, if he feels disposed to do so?

WE, on our side of the Channel, get many good things from Ireland. The names of some of the principal tobacco manufacturers are household words, Goodbody's “Tullamore,” Messrs. Murray's and Messrs. Gallaher's productions are of world-wide fame, while Peterson's pipes are not altogether unknown. On the other hand, we are not niggardly in our exchange, our manufacturers have many good accounts with Irish houses, and some of their specialités are as well known in the Emerald Isle as they are in England. This, to my mind, is only as it should be, “partitioning off” of trade does no good to any one, but retards progress in every direction, and as integral parts of a great commercial combination, the accidents of dialects and birth-places should be sunk by all in the British Isles, in the desire to put a united front to the

world, giving as good value in our manufactures as is possible, and getting as much for it in return as we can.

MOST of us have heard of the gentleman who described “The House that Jack built” as the “domiciliary edifice erected by John,” and this is brought to my mind by a good story that is being told of a well-known judge, who, when off the Bench, suffers considerably from absentmindedness. Walking one day into a tobacconist's shop he hesitated for some little time before stating his requirements, then with a burst of confidence he informed the proprietor that he wanted to purchase some tobacco, but could not remember the name of it. The dealer rolled off a list of brands, not forgetting some of his own specialités, but none of these seemed to touch the spot of memory. “Something like Solitary John,” ventured the judge. The tobacconist studied a moment, and handed his lordship a package of “Lone Jack,” which proved to be the article he wanted, and with which he went away muttering about the decadence of modern nomenclature.

THE man Barnet Abrahams, a Whitechapel cigar-maker, who was indicted for the wilful murder of a police constable, has been sentenced to 20 years' penal servitude on the verdict of manslaughter. What really happened before and during the struggle between the two men, no one will ever know; one's lips are sealed by death, and the convict does not remember much. But I do not think that a man who was a good workman, giving perfect satisfaction to his employer, of a generally admitted peaceful character, and, above all, one who supported his aged mother and two orphan nieces out of his earnings of 30s. a week, was one who was likely to wilfully and with premeditation take the life of a fellow-creature. Twenty years penal servitude is a terrible punishment for—if Abraham's story has any truth in it—a few seconds of natural resentment, and perhaps passion, at unnecessary interference and assault by an officious constable. As the dear old tinker said, on seeing a misdemeanant being led to the stocks, “There, but for the grace of God, go I, John Bunyan”—and the majority of us too, John.

ON another page of this issue there will be found, I believe, a page of American advertising notions. Here is another one, which an enterprising New York man displays on a card:—

“We are not trying to sell you something you do not want, but to have at all times a complete stock of what you do want. There are (in our stock) no poor cigars. Some cigars are better than others, but to secure the best results on any cigar—

“Don't chew the end of a cigar or allow it to become soaked with saliva.

“Don't hold the cigar in the mouth while talking.

“Don't fail to light the cigar thoroughly and evenly.

“Don't be continually knocking off the ashes.

“Don't fail to blow any dust or loose particles out of the cigar from the receiver end, after cutting, before lighting.

“Don't fail to blow the dead smoke out of a cigar that has gone out, before re-lighting.

“Don't fail to wash the mouth before lighting a fresh cigar after smoking.

“Don't smoke too early in the morning.

“Don't buy your cigars anywhere except at the Blank Cigar Store.”

Now a notice such as this is sure to have a good effect from an advertising point of view, because it gives a few little points which are not known to every smoker, and if such an one retains them in his mind he is almost certain to connect the ideas with the person who first passed them on to him; and if you are the means of first putting them before him, and you sell cigars—well, he may purchase from you. Of course I do not suggest that you should slavishly copy the above “word for word,” but put on your “thinking cap” and try what you can do. You may surprise yourself.

Indian Cigars.



**WRITE
FOR
PRICE LIST.**



Sole Agent—

A. M. HOOPER, 1, Gresham Buildings,
E.C.



ADKIN'S "QUEEN" CIGARETTES

**"SOLDIERS OF THE QUEEN"
5 FOR 1^D**

Manufactured by **ADKIN & SONS.**
LONDON.



A Page of American Notions.

THE following collection of store cartoons and engaging legends have been culled from some of our American contemporaries as an interesting, as well as amusing, lesson in "How it is Done" by some of the retail tobacconists in the United States. While we, in sober England, depend more upon a varied show of goods in the window to make our trade, and object to plaster up the glass and facias with epigrams, our trans-Atlantic friends go ahead and report satisfactory results from their methods. It is just possible that we stay too close to the beaten track, and one of the greatest sources of evil to the retail trade in this country is the mistaken idea that a tobacconist's whole duty in life is to wait behind the counter for the public to come into the shop, without endeavouring in any way to induce them to do so, or to even arrest their attention when passing. Such a charge, however, cannot be laid at the feet of a Mr. Seymour Rice, who owns a cigar store in Kansas City, and who has gained more than local notoriety by his original manner of advertising. A large illuminated ham hangs above the door of his premises, bearing the words: "Seymour Rice's Smoke House," and over the entrance is conspicuously the words: "I dare you to come in!" Accepting this challenge and entering the place one next reads a notice above the door of the smoking room, which says, "Enjoy yourselves." Above the cash register is displayed the warning, "No credit! If you ain't got no money you needn't come around." When one turns to leave the store the following hint is seen above the doorway: "Come again; I need the money!" Over the cigar case is displayed the sign: "A jolly given with every cigar. Ask for it."

The proprietor of this establishment also shows an inventive humour in the dressing of his windows, bringing into prominence, with some happy device, the display of his special cigar, "Perfecto."

In one window was shown a cigar reposing in a bird-cage bearing the label: "It's a bird, and that's no joke; the best five-cent smoke, the Perfecto." At another time a pick and shovel were shown labelled: "We are shovelling them out for five cents; take your pick." A skull was shown with a cigar in its mouth, with this admonition accompanying it: "Don't be a dead one! Life is worth living when you can smoke one of these for five cents." An egg on a pile of straw is supposed to say, "I'm laying for you; the cigars are only five cents." A big bass drum in the window once bore the sign, "You can't beat this!" His window on Thanksgiving week showed a football field laid off by using cigars for the purpose, with goals made of cigar boxes, and a big football lying in the centre. The sign displayed enjoined one to "Kick if you don't get a Perfecto." A rat-trap was baited with a cigar, and showed a rat about to enter it. It bore the sign, "It catches them all! the Perfecto for five cents." The windows described are only a few of those already shown by him, and they have attracted so much notice that there is no place in the city that is better known to all than Mr. Rice's Smoke House.

Another genius in display cartoons is a gentleman named Allerton, in New York, who illustrates his ideas on big sheets of ordinary brown paper with charcoal, using a rubber stamp alphabet outfit to print the various legends.

"To show you that these signs pay me well," said Mr. Allerton to a *Tobacco Leaf* representative, "I will give you a single instance. One of my customers wrote the following letter to a friend in the country: 'Two months ago I noticed a sign outside the cigar store at 23, East Fourteenth Street which read, "Prove all things; Hold fast that which is good. Prove all cigars; Hold fast the best." I went in, called for a cigar, and told him I was considered a crank on the subject. He laughed and said, "I have been in the cigar line all my life, and have suited every so-called crank." He suited me, and

I am now taking them by the box.' Now the friend who received this letter is also my customer," concluded Mr. Allerton.

As an illustration of the style in cartoons he puts out, the following few examples from the many may be of interest. A very good rapid sketch of a monkey smoking a cigar bears the legend, "Don't monkey with a bad cigar. Try Allerton's." Another has the head of a typical day labourer, also smoking and evidently enjoying a cigar. Beneath are the words, "No more clay pipes for me when Allerton sells a small Havana for five cents." A cartoon in coloured crayons of Uncle Sam bears the brief yet easily understood announcement, "Smokes Allerton's cigars." Still another has a picture of an ordinary prosperous citizen, with the following wording, "Give credit where credit is due. The American people know a good thing when they get it. A small Havana cigar for 5 cents straight." Emphasising the price idea, Mr. Allerton uses the following line in many of his cartoons, "5 cents for One, or \$50 for One Thousand."

Mr. Fuhrer, another New York tobacconist, was one of the pioneers of this system of store advertising, and several of his quips have already appeared in these columns. He states most emphatically that he has reaped great benefit from his notices, as the signs create comment and arrest the attention of the passers-by. Even if not immediately influenced to enter and make purchases, the store is not readily forgotten, and is apt to be remembered upon occasion. Mr. Fuhrer stated that people living blocks away sent servants or messengers to buy smoking material from the "store with the funny signs."

Mr. Fuhrer makes the signs himself in his leisure moments, using big sheets of ordinary Manila wrapping paper, and lettering the words in black, in plain block type, readable at a long distance. A couple of his very latest are as follows: "Cigars properly adjusted to any style of mouth," and "We have lost another customer—he's in jail."

A sign which Mr. Fuhrer states attracted no end of attention and brought dozens of new customers to him, ran as follows:—

W	E	D	A	
R	E	Y	O	
U	T	O	C	
O	M	E	I	N

Of course any reader can solve this riddle in short order, but Mr. Fuhrer said that many men came into the store and made a purchase in order to find out what it meant.

From among the many original signs which have been exhibited by this dealer (he makes changes daily), perhaps the following may serve as samples:—

- "Cigars sold singly—also by Twos."
- "Advice to men—Smoke ours."
- "Evil cigars corrupt good manners."
- "Come in and ask us things."
- "Bad cigars are painful to most men."
- "Superior smokes for every taste."
- "Rich puffs at right prices."
- "Brokers in good smoke—Investments guaranteed."

Some of these signs were productive of such good results that Mr. Fuhrer has put them in permanent shape, either in lettered form upon the window glass, or on small cardboard sheets. One of them reading, "Let us measure your cigar taste—we will ensure a good fit," is lettered in gold upon a wooden sign fastened to the shelving, directly in front of the customer as he stands at the counter.

"CARLTON."

This is the name by which the new tobacco
is known everywhere

"CARLTON" has been long in preparation, and having been put to the test, has become first favourite with all smokers who appreciate a good tobacco.

"CARLTON" in 1-16ths. Traders are invited to send for a sample, which will be posted to them on receipt of trade card.

"CARLTON" is attractively packed and extensively advertised throughout the United Kingdom and Colonies.

"CARLTON" is listed at **5s. 2d. per lb.**, subject to the usual trade discounts and terms.

WM. CLARKE & SON are convinced that in "CARLTON" they have discovered a tobacco of very exceptional smoking properties, and are clearly of the opinion that "CARLTON" will, before long, become the most extensively used pipe tobacco in this country. The manufacturers are alive to the fact that publicity is a necessity of the age; they are therefore resolved to utilize every suitable medium to draw smokers' attention to this new tobacco, and cordially invite the friendly co-operation of the retail trade.

WM. CLARKE & SON, LTD.,
LIVERPOOL & LONDON.

Trade News and Notes.

Trade Notes.

MESSRS. JOHN AINSWORTH & Co., of 39, St. Mary Axe, E.C., have contracted with the manufacturers for the output of "La Union Conchas" (unbanded) up to the 1st June; consequently this size in the new crop goods can only be obtained from them.

MR. E. A. BOWDEN, tobacconist, of High Street, Exeter, we regret to say met with an accident while out shooting, on the 6th inst. He was accidentally shot, but was at once removed home, where he received medical attention, and we hope to hear soon of his recovery.

The Norwich Board of Guardians have accepted MESSRS. W. A. & A. C. CHURCHMAN'S tender for the supply of tobacco and snuff for the Workhouse inmates for three months—shag, 3s. 5d. per lb.; Irish twist, 3s. 6d.; and snuff, 5s. 6d.

MR. D. COOKE, one of the leading Coventry tobacconists, is making an appeal to the various tobacco manufacturers for subscriptions to help to compensate the sufferers through the recent floods in that town. Subscriptions amounting to over £50 have already been received.

MR. ARTHUR COLTON, so well known to the trade in connection with the "Masta" Pipe Co., and formerly with Messrs. Kapp & Peterson's productions, announces that he has now severed his association with the first-named Company, and will in future act as sole representative of Messrs. Gardiner & Robinson, cigar merchants and cigarette manufacturers, of 81, Regent Street, W.

The premises of MR. EMERY, tobacconist, of Lees Road, Oldham, were entered by burglars early in the morning of the 24th ult.

At the dinner of the Friendly Society of Tobacco Manufacturers, held on the 17th ult. at the Albion Hotel, under the presidency of Mr. Christopher Fryer, the MESSRS. FAULKNER were elected honorary secretaries for the ensuing year.

The old-established business of MESSRS. HILLIAR, SCHWANN & Co., of 43, Hanway Street, W.C., has been transferred to MESSRS. TOOLEY BROS., of 80, Finsbury Pavement, E.C.

MESSRS. W. H. HINDE & Co., of Wolverhampton, supplied the cigars for the dinner given by the Wolverhampton Chamber of Commerce last month. The Earl of Rosebery, K.G., K.T., and Sir William Gatacre were among the guests, and the cigars were a notable feature of the arrangements, being neatly done up in cleverly-devised cardboard boxes, one box for each guest, and tied with ribbons in Lord Rosebery's racing colours.

The members of the firm trading as the LONDON CIGAR BOX Co., at 7, Church Row, Aldgate, have dissolved partnership. Mr. Robert Middlemass will receive and pay accounts.

MESSRS. B. MURATTI, SONS & Co., LTD., of Manchester, have, through their Constantinople house, B. Muratti & Co., secured the contract from the Hungarian Government monopoly for the following quantities of tobacco leaves:—65,000 lbs. Dubec extra, and 75,000 lbs. Dubec Basma, first quality. The whole of the tobacco was in Messrs. Muratti's depôts, and has been already shipped.

The firm of NICHOLAIDES & HOLBROOK, cigarette manufacturers and importers, of 317, Regent Street, W., has been dissolved.

MESSRS. ARTHUR PERIGO & HARRY HUDSON, who traded together as tobacconists, &c., at 44, Whetley Hill, Bradford, as A. Perigo & Co., have dissolved partnership. Mr. Harry Hudson will receive and pay accounts.

MR. JAMES RATTRAY will continue the business in his own name, lately carried on in partnership and known as Rattray & Sukert, cigarette manufacturers, &c., of Edinburgh.

MR. ARCHIE RIGG, the well-known footballer and tobacconist, of Cow Green, Bradford, received the unwelcome attentions of a burglar on the evening of Sunday, the 27th ult. A soldier, upon whom a portion of the missing property was discovered, was arrested.

MR. W.B. RUSSELL, of Manchester, has opened a branch establishment, almost directly opposite the Theatre Royal, in that city. The position is a good one, and everything has been done in the way of fittings to make the shop an attractive store.

MESSRS. EDWARD SAMUELSON & Co., of Liverpool, have admitted Mr. Harold D. Read into partnership.

MR. J. SOLEY has opened premises in Skinner Street, New Brompton, as a tobacconist and newsagent. Mr. Soley was formerly an engine-maker in the Dockyard at Chatham, but owing to a severe attack of sunstroke he has been rendered almost totally blind. The Steam Engine Makers' Society, to which he belonged, recently had a draw for his benefit which realised £111, and this amount has been handed to him in addition to £100 disabled compensation which he is entitled to under the Society's rules.

The firm of STRASUM & CRIVAN, of 177, Main Street, Gorbals, and 10, Main Street, Anderston, Glasgow, has been dissolved. Mr. J. Strasum retires, and Mr. Crivan, with Mr. S. Matlin, will continue the business under the style of Crivan & Co.

MR. A. TORRYAN has purchased the tobacconist's business, lately carried on by Mr. W. Rhodes, at High Street, Lambourn.

MESSRS. TEOFANI & Co., of 18, Bury Street, St. Mary Axe, E.C., have had the honour of being appointed purveyors of high-class cigarettes to H.R.H. Prince George of Greece,

TEOFANI'S

HIGH-CLASS

CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

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

Telegraphic Address: "TEOFANI, LONDON." Telephone No.: 2783 Avenue.

OAKES' INDIAN CIGARS

FRESH DEPARTURE for = =
= = the NEW CENTURY.

THE ONLY

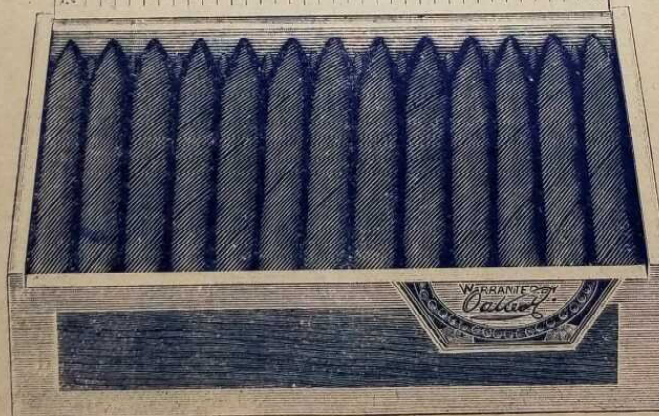
Full-Sized 2d. Indian Cigar

IN THE MARKET.



Sumatra .
.
Beehives
IN 50's.

Sumatra .
.
Beehives
IN 50's.



THE PRICE OF THIS CIGAR IS THAT WHICH IS ORDINARILY BEING CHARGED FOR A BRITISH-MADE 2d.

Full Particulars on application to the Sole Importers:

OAKES' BROS. & CO., 46, New Broad Street, E.C.

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TRADE NEWS AND NOTES—continued.

High Commissioner of Greece. Messrs. Teofani are already, by special appointment, purveyors to the Prince's father, the King of the Hellenes.

The premises of Mr. WHITE, tobacconist, Legwell, Kidderminster, were broken into on the 3rd inst., when about £5 in cash, a watch and chain and a quantity of cigarettes were appropriated by the thieves.

MESSRS. SAMUEL WEINGOTT & SONS, cigar merchants, have removed from 83, Fleet Street to No. 74 in the same thoroughfare.

MESSRS. EDWARD SAMUELSON & Co., 22, Sir Thomas Street, Liverpool, remark in their monthly report, dated the 1st inst.:—The market for North American tobacco showed little or no change during the month of January, the demand continuing for various grades without displaying much animation. The deliveries were very large. The Virginia and Carolina import presents many difficulties to buyers, not the least being the enhanced cost which they are reluctant to face. This requires extra discrimination, for while some grades are extremely high in relative value, others are certainly unusually good and cheap. The shortness of the crop limits the quantities of these, and American advices all speak of still advancing prices, so that it would seem that before long buyers will have to make their selections from inferior and higher-priced grades. More attention was given to the cheaper grades of dark strips owing to the absence of filler classes in the new crop. In Western all the enquiries were for mediums, the extremes being neglected. The difficulty of making progress with sales, however, does not affect the American markets, where buyers operate at constantly advancing prices, with a sublime indifference to future possibilities. Prices are firm all round, with a distinctly upward tendency on the lower grades of Virginias, both light and dark.

Limited Companies.

MESSRS. OGDENS, LTD.—The directors have declared an interim dividend at the rate of 10 per cent. per annum, free of income-tax, for the half-year ended November 30 last on ordinary shares, excluding those of the new issue.

TURKISH REGIE EXPORT.—Extraordinary general meetings will be held at the Company's offices, 5, Bevis Marks, E.C., on the 20th inst., for the purpose of considering, among other resolutions, one to reduce the capital of the Company from £150,000 to £100,000 by paying off and returning to the holders of the 62,500 "A" shares capital (which is in excess of the wants of the Company) to the extent of 16s. per "A" share held.

BRYANT & MAY, LTD.—The 17th annual meeting of Bryant & May, Ltd., was held, on the 30th ult., at the Cannon Street Hotel, E.C., under the presidency of Mr. Wilberforce Bryant, who, in moving the adoption of the report, reviewed the year's working, and made special reference to the introduction by the firm of the non-poisonous "strike anywhere" match, which had already proved of considerable advantage to the workers, and met a public want. Still, the directors were most anxious to see the use of their patent safety match encouraged, as it afforded the only protection from fire. In more than one foreign country the use of the white phosphorus had been entirely prohibited; and there was, he thought, no reason why this should not be carried out in this country. The available amount to be divided was £64,318, and they recommended a dividend of 15s. per share, carrying forward to next year £4,318, which was about the average. The small reduction of profit during the year was attributable to the increased cost of materials, but there were indications that raw material would go down in price. As the interim dividend at the rate of 7s. 6d. had been paid in July last, he concluded by moving that the same amount per share be now paid for the second six months. Mr. E. J. Pace seconded the motion,

which was agreed to unanimously. As Mr. E. J. Pace retired from the Board at this meeting, and offered himself for re-election, he was unanimously re-appointed.

NEW LONDON BORNEO TOBACCO Co., LTD.—The directors have declared an interim dividend on account of 1900 of 5 per cent. on the paid-up capital of shares Nos. 1 to 80,000.

VENNER'S CIGARETTE MACHINE Co., LTD.—A petition to wind up this Company under a compulsory order has been withdrawn.

MESSRS. COPE BROTHERS & Co., LTD., announce an interim dividend of 2s. per share free of income-tax.

ANGLO-AMERICAN CIGARETTE-MAKING Co., LTD.—Registered December 28, by Downer & Johnson, 110, Union Court, E.C., with a capital of £1,500 in £1 shares, to take over the business carried on by J. S. Molins, as the Anglo-American Cigarette-Making Company. The subscribers are to appoint the first directors. Qualification, £50. Registered office, 7, Church Row, Aldgate, E.

E. GABARROT & Co., LTD.—Registered December 27, by H. E. Warner & Co., 10, Finsbury Circus, E.C. Capital £80,000, in £1 shares. Objects: To adopt an agreement made between W. M. Reeves on behalf of E. Gabarrot & Co., Ltd. (the old Company), and H. E. Warner, as trustee for this Company, and generally to carry on business as cigar manufacturers and tobacco merchants, wholesale or retail agents, brokers, bankers, and contractors in all their branches, and to buy, hire, sell, deal in and trade in all kinds of produce, goods, &c., and to transact every description of agency, commission, mercantile and financial business; as cultivators and growers of tobacco, and for that purpose to acquire land, estates, &c., in Mexico or elsewhere. The first directors—to be not less than two nor more than five—are J. C. Williamson, W. Sanderson, and H. D. F. Baselow. Qualification, £200. Remuneration, £100 per annum each; chairman, £150. Registered office, 140, Leadenhall Street, E.C.

THE BARON CIGARETTE MACHINE Co., LTD.—The following is the balance sheet and directors' report, which was presented at the fourth annual general meeting of this Company, held at the St. James' Place, Aldgate, on the 30th ult.:—The directors have pleasure in submitting the balance sheet and profit and loss account for the year ending December 31, 1900, and in view of the interruption to business, through the action brought against the Company for an alleged infringement of a patent, the result of the year's trading must be considered highly satisfactory. The appeal to the House of Lords in the action referred to was unanimously dismissed, and the judgments of the lower courts thereby upheld in favour of the Company. The amount standing to the credit of profit and loss, including the balance brought forward from the previous year, and after writing off the usual depreciations, is £25,077 1s. 7d., which the directors propose to deal with as follows:—

	£	s.	d.	£	s.	d.
To write off the patents, reducing their book value to £65,000 (including the newly acquired packing machine patents) ...	5,074	0	0			
Interim dividend of 5% paid in July, 1900 ...	6,000	0	0			
To pay a further dividend of 7½%, making 12½% for the year (free of income-tax) ...	9,000	0	0			
				20,074	0	0
And to carry forward to next year the balance of ...				5,003	1	7
				£25,077	1	7



FABRICANTES DE TABACOS

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

Lords of England

*In 100's, 50's
and 25's.*

*In 100's, 50's
and 25's.*

Regalia Britannica



Princessas

*In 100's and
50's.*

WHOLESALE ONLY, FROM THE MANUFACTURER :—

R. I. DEXTER,

NOTTINGHAM.

TRADE NEWS AND NOTES—continued.

In accordance with the Articles of Association, Sir Alfred J. Newton, Bart., retires by rotation and is eligible for re-election as a director. The auditors, Messrs. W. H. Pannell and Co., also retire, but offer themselves for re-election.

BALANCE SHEET, DECEMBER 31, 1900.

DR.	£	s.	d.	£	s.	d.
To Nominal Capital in Shares of £1 each, £120,000.						
.. Capital issued—						
45,000 Shares issued as fully paid to vendors in part payment of purchase of Patents, &c. ...	45,000	0	0			
75,000 Subscribed and fully paid ...	75,000	0	0			
				120,000	0	0
.. Sundry Creditors—						
Open Accounts ...	2,076	4	5			
Rental of Machines, paid in advance	1,591	13	4			
Balance of purchase of Patent rights in Packing Machine ...	2,500	0	0			
Unclaimed Dividends ...	112	2	0			
				6,279	19	9
.. Profit and Loss Account ...				14,003	1	7
NOTE.—There is a further liability, under Clause 73 of the Articles of the Association, in respect of Directors' Remuneration, which is not provided for in these accounts.						
				£140,283	1	4
CR.	£	s.	d.	£	s.	d.
By Purchase of Patent Rights ...	101,804	18	6			
Less written off to December 31, 1899	41,804	18	6			
Amount as per last Balance Sheet...	60,000	0	0			
Add cost of Patent Rights in Packing Machine since acquired ...	10,000	0	0			
Stamps and Expenses, &c. ...	74	0	0			
Less written off 1900 ...	70,074	0	0			
	5,074	0	0			
				65,000	0	0
.. Cash at Bank and in hand ...				11,146	6	5
.. Investments—						
In Consols and London County Council Stock, at cost ...	3,225	0	0			
365 Shares of 100 dollars each in the Prudencio Rabell Cigarette Machine Co., fully paid, received in part payment of Patent Rights sold ...	7,453	2	4			
				10,678	2	4
.. Debtors on Open Accounts ...				43,907	18	3
.. Machines in stock and on hire...	7,700	0	0			
Less written off 1900 ...	300	0	0			
				7,370	0	0
.. Stock of Accessories and Materials used in manufacture, under cost...	413	7	11			
.. Stock of Tools ...	173	12	9			
Less Depreciation written off 1900 ...	57	17	7			
				115	15	2
.. Plant, Machinery, Fittings and Patterns, as per last Account ...	556	0	0			
.. Additions during the year ...	1,048	7	1			
Less Depreciation written off 1900 ...	1,604	7	1			
	124	7	1			
				1,480	0	0
.. Office Furniture as per last Account ...	138	0	0			
.. Addition during the year ...	0	19	3			
Less Depreciation written off 1900 ...	138	19	3			
	8	19	3			
				130	0	0
.. Insurance, &c., paid in advance ...				41	11	3
				£140,283	1	4

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING DECEMBER 31, 1900.

DR.	£	s.	d.	£	s.	d.
To Directors and Auditors' Fees ...	925	0	0			
.. Special Remuneration to Directors, under Clause 73 of the Articles of Association, to December 31, 1899	917	10	0			
.. Office Salaries ...	872	0	0			
.. Rent, Rates, Taxes, Light ...	384	14	5			
.. Incom Tax ...	955	7	4			
.. Law Costs ...	705	16	1			
.. Advertising ...	74	9	0			
.. Printing, Stationery, Postages, Cables, &c. ...	101	1	8			
.. Patent Renewals ...	119	2	0			
.. Bank Charges ...	4	6	3			
.. Depreciation of Plant and Fittings and Office Furniture, &c. ...	521	3	11			
						5,600 10 8
.. Balance down, being net Profit for the year ...						18,993 14 4
						£24,594 5 0
.. Interim Dividend of 5 per cent. paid in July, 1900 ...				6,000	0	0
.. Amount written off Patents ...				5,074	0	0
.. Balance carried to Balance Sheet ...				14,003	1	7
						£25,077 1 7
CR.	£	s.	d.			
By Gross Profit on Trading ...	24,327	11	9			
.. Transfer Fees ...	7	7	6			
.. Interest ...	259	5	9			
						£24,594 5 0
.. Balance down ...						18,993 14 4
.. Amount brought forward from last year ...						6,083 7 3
						£25,077 1 7

In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as auditors have been complied with. We have audited the above balance sheet, and in our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the Company.

(Signed) W. H. PANNELL & Co.,
Chartered Accountants, Auditors.

After the Secretary had read the notice convening the meeting and also the auditors' report, the Chairman, Sir Alfred James Newton, reviewed the various items of the balance sheet, making special reference to the 365 shares in the Prudencio Rabell Cigarette Machine Co., which were valued at £7,453. On that investment, said the speaker, no dividend had been received during the past year, but the directors are disposed to regard that as a valuable asset, because overtures have been made to them from South America to purchase those shares. Their reply to that inquiry was that they preferred to receive the balance sheet and profit and loss account of that Company for the past year, and then they would be in a better position to judge of the actual value of the shares. The disposition of the directors was to realise that asset at a favourable opportunity. Another item touched upon was debtors on open accounts, £43,907, which showed a decrease of £5,678 compared with last year, and such a large sum necessarily begs inquiry—in some cases anxious inquiry—but when he told them that the firms owing that money are firms of the very highest repute, and that the greatest portion is owing by the Austrian Government, he did not think the shareholders need have any hesitation in regarding that as a perfectly solid asset. Machines in stock and on hire are valued at £7,700, of which £330 had been written off. The stock of accessories and materials used in manufacture, under cost, were valued at £413; tools, less depreciation, amounted to £115; and plant, machinery, fittings and patterns, as per last account, £556, and additions during the year to the amount of £1,048 had been made. Touching on the subject of litigation which the Company had been put to, the Chairman then congratulated the shareholders on

TRADE NEWS AND NOTES—continued.

	£	s.	d.	£	s.	d.
Cr.						
By Freehold and Leasehold Premises and Goodwill of Business at date of last Account	190,192	7	2			
Amount expended on Premises since	7,549	12	11			
				197,742	0	1
Plant and Machinery (less Depreciation)				13,272	4	4
Stock in-Trade at cost or under				37,543	14	10
Book Debts, after allowing for Bad and Doubtful Debts and Payments in advance				26,334	18	10
Investments, viz.—						
Colonial Registered and Inscribed Stocks, at cost	14,035	5	0			
Freehold Investments	3,000	0	0			
				17,035	5	0
Debentures and Shares				4,000	0	0
Cash—						
At Bankers, Current Account	1,447	19	10			
Debenture Interest and Dividend						
Warrant Accounts, per contra	3,782	13	8			
In hand	136	12	6			
				5,367	6	0
				£301,295	9	1

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST DECEMBER, 1900.

Dr.	£	s.	d.	£	s.	d.
To Directors' Fees	633	6	8			
Salaries, Managing Director, Assistant Manager, Secretary and Registrar	1,375	0	0			
Trustees' Fees	157	10	0			
Auditors' Fees	84	0	0			
Income Tax, Law Expenses, and Insurance	709	17	3			
Exhibition Expenses	423	12	4			
Reserved for Bad Debts	300	0	0			
Interest Charges	456	18	3			
				4,140	4	6
Balance Carried to Balance Sheet				15,031	18	3
				£19,172	2	9
Cr.						
By Profit on Trading	18,446	15	8			
Interest on Investments	685	2	1			
Transfer Fees	40	5	0			
				£19,172	2	9

The annual meeting of the Bonsack Cigarette Machine Co. was held in Lynchburg, Va., last month, and Thos. N. Davis elected president, and P. A. Krise, secretary and treasurer. The report of the United Cigarette Co., of London, of which the Bonsack Co. is half owner, showed that over £20,000 of net profits have been earned for the year ending Sept. 30, 1900. A dividend of 3 per cent. was declared, payable May 1. A similar dividend was paid on Jan. 1, 1901.

Fires.

A fire broke out on the evening of the 6th inst., about half-past eight o'clock, at MESSRS. HUDDEN & Co's tobacco factory, Noon Street, Bristol. On the arrival of the Fire Brigade, it was found that the fire was in the cigar-drying room in the basement, and confining their energies to this particular floor, the brigade soon extinguished the flames. The cause of the fire was the overheating of the stoves, and considerable damage was done by the dense smoke.

Festive.

The marriage of MR. B. KRIEGSFELD, of the firm of Messrs. B. Kriegsfeld & Co., of Manchester, to Miss Edith Weiner, was solemnized in the West London Synagogue on the 16th ult. The ceremony was full choral, and the interior

of the building was tastefully decorated with flowers. After the wedding breakfast, which was held at the Trocadero Restaurant, the bride and bridegroom left for their honeymoon, which was to be spent in a cruise on the Mediterranean. The presents were numerous, including a presentation from the employes of the firm. To commemorate the event, a ball was given to the staff and workpeople in the Chorlton Town Hall on the following day, when the company numbered about 350 and dancing was kept up until the small hours of the morning.

The members of the WALSALL TOBACCONIST ASSOCIATION held their first ball last month, in the Arcade Assembly Rooms. There was a large gathering, and an enjoyable evening was spent.

The marriage of MR. GODFREY CHARLES LAMBERT to Miss Catherine Croft took place at St. Peter's Church, Croydon, on the 14th ult. The bridegroom is the son of Mr. Allen Lambert, who was formerly proprietor of the wholesale tobacco business, A. J. Lambert & Co., High Street, Croydon, and is well known to many in the trade.

Our congratulations to MR. WILLIAM ANDREWS, tobacconist, West High Street, Forlar, and to his son, Mr. William Andrews, jun., who has just been appointed headmaster of Barr Public School.

At the Public Hall, Barrhead, on the 15th ult., the marriage of MR. THOMAS GRAHAM MORRISON to Miss Agnes Allan took place. The bride is the eldest daughter of the late Mr. William Allan, who was well known as a tobacconist in Barrhead.

Freemasonry.

The January meeting of the SIR WALTER RALEIGH LODGE (2,432), was held at the Inns of Court Hotel, Holborn, on the 24th ult. The Worshipful Master (Bro. Thomas Rayner) was supported by Bros. A. S. Benjamin, S.W.; Oscar Moore, J.W.; G. Ransford, P.P.G.S.B., Middlesex, P.M., Treas.; W. H. Bullock, P.M., Secy.; A. Jones, S.D.; E. Grahert, J.D.; Lightfoot, J.G.; and C. Ransford, I.P.M. During the evening Bro. J. Moore was raised to the Third Degree, the beautiful and impressive ceremony being admirably rendered by the Worshipful Master. The ceremony of Initiation was then proceeded with, admitting Messrs. James Kevis, O. H. Beatty, and Phineas Phillips to Membership of the Craft, and a vote of condolence with the Grand Master of England, His Majesty King Edward VII., on his terrible bereavement brought the business of the Lodge to a close. Among those present, in addition to members already mentioned, were Bros. W. Klingenstein, P.M.; Phillips, P.M.; G. Emblin, P.M.; J. H. Constance, P.P.G.S.B., Berkshire, P.M.; S. Maier, J. L. Van Gelder, H. O. Winter, Asser, Cohen, Naphali, Pearson, Parkins, Pappaelia, Metcalfe, J. Lawes, Smith, T. H. Francott, Foyle, and several visitors, including W. Bro. Stubbs, P.M., and Bro. Hughes. Owing to the country's great loss, which occurred only two days prior to the date arranged for the meeting, considerable doubt was felt among the members as to whether it would be right to hold the Lodge or not, but this was speedily set at rest by instructions from Grand Lodge to the Worshipful Master to meet as usual. Needless to say, however, neither toast list nor music formed any part of the programme after dinner.

LIVERPOOL.—CONSECRATION OF LODGE, No. 2,837. With the object of fostering an interest in Freemasonry among those connected with the wholesale tobacco trade in Live pool a new lodge was consecrated on Saturday afternoon, January 12, at the Alexandra Hotel, Dale Street, by Bro. the Right Hon. the Earl of Latham, P.G.W., Provincial Grand Master of West Lancashire. Ap-

TRADE NEWS AND NOTES—continued.

proximately enough the title of the lodge is the Sir Walter Raleigh, and the number 2,837, this bringing the total of the lodges under the rule of the West Lancashire Province up to 127. The consecration ceremony was very numerously attended. The Pro. Grand Master presided, and at his request Bro. the Hon. Reginald B. Wilbraham, P.M., 2,682, acted as I.P.M.; Bro. J. J. Lambert, P.G.D., Eng., and Bro. P. T. Shann, P.G.J.W., occupied the senior and junior Wardens' chairs respectively; and Bro. G. A. Harradon, P.P.G., Treas., discharged the duties of I.G. The founders of the lodge present were Bros. John Houlding, P.S.G.D., Eng (Worshipful Masterdesignate), W. M'Lachlan, P.G.D.C.; F. W. Knight, William Cantle, P.M., 1,264; A. J. Weddell, Alfred Shawfield, H. J. B. Osterwald, W. R. Roberts, G. S. MacLaren, A. H. Stevenson, A. G. Baxter, T. J. Preece, P.M., 155, and A. Gore. Among the visitors were Bros. T. Vernon, P.P.G.D.C.; J. C. Robinson, P.P.G.D.C.; E. Pritchard, P.P.D.G.D.C.; R. H. Webster, P.P.G.S.B.; J. G. Boyle, P.P.G.S.B.; E. C. Jones, P.P.A.G.D.C.; R. W. Gow, P.G.S. of W.; J. Bain, P.P.G.D.C.; W. Savage, P.P.G., Treas.; and T. Edwards, P.G., Treas. The ceremony was very impressively conducted, the Pro. Grand Master being ably assisted by the Deputy Grand Master, Bro. R. Wylie; the Pro. Grand Chaplain, Bro. the Rev. Edward Wood; Bro. the Rev. Dr. C. T. Porter, P.P.G.C., who delivered the oration on the nature and principles of the institution; the Pro. Grand Secretary, Bro. W. Goodacre, P.G.S.B.; the Pro. Grand Director of Ceremonies, Bro. P. Rawsthorne; and the Deputy Assistant Grand Director of Ceremonies, Bro. D. Gabrielsen. The musical portions of the ceremony were ably rendered under the direction of Bro. Geo. D. Platt, S.W., 2,042. At the conclusion of the consecration service the Pro. Grand Master proceeded to install Bro. Alderman John Houlding as the first W.M. of the lodge. In the course of a few observations subsequently the Worshipful Master mentioned that the lodge started under very favourable auspices. The founders and officers to be invested had presented the working tools and regalia, and they hoped by the end of the year to be not only out of debt, but in a position to hand something over to those magnificent charities belonging to the Order. The senior warden designate and junior warden designate were Bros. F. W. Knight and J. Coxhill, wholesale tobacco factors, and they were duly invested by Bro. Houlding, who afterwards invested the following as the remainder of his officers:—Bros. the Rev. T. J. Reece, Chaplain; A. J. Weddell, Treas., *pro tem.*; J. T. Wilcox, Sec.; J. Chesterman, S.D.; W. P. Meredith, J.D.; H. Osterwald, I.G.; A. Wolfe, S.; W. J. Guilbert, D.C.; and W. Railton, Org. As Immediate Past Master the Worshipful Master appointed Bro. W. M'Lachlan, and Bro. Doran was elected Tyler. At the close of the lodge the brethren sat down to a banquet, when the usual loyal and Masonic toasts were honoured. Bro. Lord Latham, in responding to the toast of the Consecrating Master, proposed from the chair, said he trusted that the Sir Walter Raleigh Lodge would prosper for many years to come, and that the members would look to their first master for help and guidance. He also wished every success to the tobacco trade of the city with which, he understood, many members of that new lodge were connected. A capital musical programme was contributed by Bros. Geo. Platt, D. J. Davies, Henry Fairfield, H. Bayard Harrock, J. Lane, and C. Jones, and Master Guilbert. We may add that the Senior Warden, Mr. F. W. Knight, has held a responsible position with Messrs. Cope, Bros. & Co., Ltd., Liverpool and London, for the last thirty-one years. The Secretary, Mr. John T. Wilcox, Messrs. Cope's traveller for the City of Liverpool, has been connected with the firm for twenty years; whilst Messrs. H. MacLaren and A. G. Baxter have been "on the road" for several years for the same firm. Mr. J. Chesterman, the Senior Deacon, a representative of Messrs. Dexter, of Nottingham, is deservedly esteemed. At the next meeting of the new lodge several other gentlemen connected with the tobacco trade will,

inter alia, it is understood, become members, namely, Mr. W. H. Wilson, one of Messrs. Cope's representatives in Scot and; Mr. Jenkins Powell, head shipping clerk; also Mr. Henry Lewis Williams, Messrs. Cope's head bookkeeper, who has been associated with the firm for over thirty years; Messrs. W. R. Roberts, P.M., H. Osterwald, I.G., A. Wolfe, S.S., are all old employees of Messrs. Cope.

Foreign.

THE UNITED STATES OUTPUT.—The following table shows the total output of cigars, cigarettes, tobacco, &c., for the six months ending December 31, 1900, of the internal revenue districts of the United States of America, with a comparison of that during a similar period in the year 1899:—

	6 Months ended Dec. 31.		Increase or Decrease.*
	1900.	1899.	
Cigars (Number)	2,923,539,836	2,705,144,583	218,395,253
Cigarettes (Number)	1,276,233,681	1,334,615,968	*58,382,287
Manufactured Tobacco (lbs.)	138,145,029	133,336,872	4,808,157
Snuff (lbs.)	7,019,488	8,320,575	*1,301,087
All-Tobacco Cigarettes or Little Cigars (Number)...	326,238,480	354,324,080	*28,085,600

* Indicates decrease.

TOBACCO OUTLOOK IN CUBA.—A Chicago gentleman, who is prominently identified with the tobacco industry in Cuba, gives the following opinion of the conditions of the island with regard to the 1901 crop. After declaring that the smoker in the United States was in luck as the finest growths all go to them, and only the "cullings" to Europe, he proceeds:—"The war blighted the tobacco industry in Cuba, as it did almost every other agricultural pursuit. Tobacco farmers lost their capital, which consisted mainly of sheds, oxen, fertilizers and their implements. It has been almost impossible for them to replace these, which are absolutely essential to the industry. The plan in the past has been for them to borrow money upon the growing crop in order to enable them to prepare for the next one, so the destruction of their farm buildings and machinery and teams was a crushing blow. Conditions, however, are slowly improving. Money from the United States is going into the island in the way of investment. The farmers were not all wiped out by the war, and the crop of 1901, which was planted in September and cut late in January, will be equal in quality to that raised in 1894. There will be less of it, however. There are great chances for the expansion of the industry in Cuba. Desirable land for the growing of tobacco is plentiful and cheap. When the farmers get into such condition that they can borrow money there will be a big increase, and prices, which have been stiff, will probably come down some. The decrease will not be much, however, because the markets of the world can absorb it all easily and maintain fair prices. One of the things that are going to help this and other agricultural industries in Cuba is the expansion of transportation lines. Steam and electrical roads are being projected, and when these lines tap the country districts material can be quickly and cheaply brought to the distributing centres. At present nearly all hauling is done with oxen, and freight rates on railroads are excessively high; Cuba has a great future, and its growth, once conditions become settled and capital is safe, will be marvellous."

TOBACCO GROWING IN QUEBEC.—An attempt is being made, under the auspices of the Departments of Inland Revenue and Agriculture of Canada, by a Mr.

TRADE NEWS AND NOTES—continued.

Cleophas Giguere, to cultivate tobacco in the Dominion. Mr. Giguere is both a grower and a manufacturer of tobacco, and is an enthusiast on the possibilities of Canada as a tobacco-producing country. In order to perfect his knowledge of the business he has spent six months of each year for the past three years on the famous plantations of Cuba, and has thus mastered the art of growing and curing. He has had such signal success with the cultivation of tobacco in the Province of Quebec from imported Cuban seed, that his methods have attracted the attention of the Department of Agriculture, and in all probability he will take over the experimental station at L'Assomption, where practical illustration of the proper processes of cultivating and curing tobacco will be given to farmers. It is Mr. Giguere's belief that by the general adoption of intelligent up-to-date methods, Canada will in ten years be producing the eighteen million dollars' worth of tobacco which is now imported into this country from abroad.

CONNECTICUT "SUMATRA."—With regard to the attempt to raise Sumatra tobacco in this State, and about which such glowing accounts were spread, it is now authoritatively stated that the reports sent out from Washington as to the value of the results of the recent experiment have been exaggerated. The experiment was made on a comparatively small scale under the best scientific conditions, though necessarily of an artificial character, and under the supervision of experienced scientists in tobacco culture. Any inference from the experiment that Connecticut soil can be used on an extensive and profitable scale for the cultivation of the Sumatra leaf is liable to be very misleading.

Obituary.

MR. ALEXANDER M'GREGOR, tobacconist, of Sandyford Street, Glasgow, on the 22nd ult.

MR. EDWIN ACKROYD, cigar merchant, of Tyrrell Street, Bradford, at his residence, 43, Daisy Hill Lane, Bradford, on January 12th, aged 44.

MR. J. W. NEWSOME, on the 13th ult., aged 65. Deceased was for many years in business as a tobacconist in Coventry, having had establishments in Fleet Street and Smithford Street. Mr. Newsome only survived his wife a few months, and leaves one son.

MR. JOHN HAWKINS, of 39, Regent Street, Liverpool, aged 21 years. Deceased was an apprentice tobacco cutter at the Richmond Cavendish Company, Robert Street. He had charge of a cutting machine, which required repairing, and when the "belt" was taken off, the deceased by some means was taken up in it and dashed against the ceiling of the building as the belt passed over the shafting. He was dead when extricated, the cause of death being compound fracture of the skull. At the inquest, which was held on the 15th ult., the jury returned a verdict of "Accidental death."

MR. HECTOR K. DAVIDSON, at Ure Place, Glasgow, on the 10th ult., aged 29. Mr. Davidson was well known and respected in the trade with which his whole business career was associated, having been brought up in the office of Messrs. F. and J. Smith, of Glasgow, whom he subsequently represented in London. Later he looked after Messrs. John Player & Sons' interests in Scotland, a position he had to relinquish owing to failing health. Mr. Davidson's demise will be regretted by a large circle of friends, including his brother commercial among whom he was deservedly popular.

MR. PHILIP C. WILSON, many years cashier for Messrs. R. Lloyd & Sons, of Holborn Bars (now of Clerkenwell Road). Mr. Wilson was much respected by all who came in contact with him, and death has removed in him a familiar figure which one naturally associated with the old counting house.

Law.

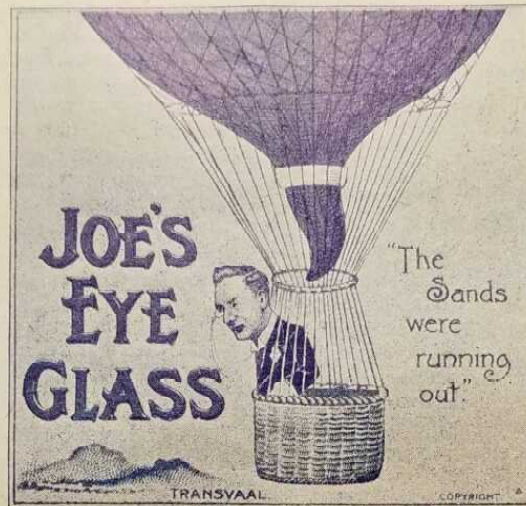
HAYES v. RAVENHILL.—A DISPUTED BILL.—At the Gloucester County Court on January 25th, JOSEPH HAYES, builder, of Kingsholm Square, sued CHARLES FRANCIS RAVENHILL, tobacco pipe manufacturer, for £2 19s. 8d., balance of an account of £4 2s. 2d., due from the defendant to the plaintiff, for work done and materials supplied at the defendant's manufactory at St. Mary's Street. Mr. T. C. Barber appeared for the plaintiff, who said he was a builder of 40 years' standing in Gloucester. There was a fire on the defendant's premises last summer. The fire affected the roofs of adjoining houses, and witness was requested by Messrs. Salt & Co. to repair the houses so affected that belonged to them, and the defendant asked witness to repair his. This he did and rendered his account for the work done. He had received three sums of 10s., 2s. 6d., and 2s., and had given receipts on account.—John William Palmer, builder, gave his estimate of the value of the work done.—The defendant alleged that it was agreed that the work should not cost above £2. This was corroborated by his son. Judgment was given for the plaintiff with costs.

MORRIS & MORRIS v. OCEAN STEAM NAVIGATION CO., LTD.—DAMAGED CIGARS.—In the Queen's Bench on January 14th, before Mr. Justice Mathew, the action of MESSRS. MORRIS & MORRIS, cigar merchants, city of London, against the OCEAN STEAM NAVIGATION CO., LTD., Liverpool, came up for further consideration. The claim was for £1,172, the amount of damage alleged to have been caused to a consignment of cigars shipped on board the "Teutonic" at New York for Liverpool in February, 1900. The goods had been spoiled by the bursting of a water pipe. His Lordship held that the shipowners were liable under a bill of lading to the extent of not more than 100 dollars per packet. The parties were left to settle the amount of damages. Plaintiff now reopened the case on the point of the amount of damage. Mr. Lawson Walton, K.C., for plaintiffs, submitted that on the facts and on the usages of the trade Messrs. Morris would not have shipped cargo of a value far beyond the 100 dollars if they were to incur the risk of loss. Further evidence on the point was read by counsel, who submitted that, beyond the through bill of lading, there was no evidence that the plaintiffs had ever agreed that the value of each packet was to be no more than 100 dollars, whereas, in point of fact, the value was considerably more. Mr. Joseph Walton, K.C., on behalf of the defendants, said before September, 1899, cargoes of cigars had been refused because of their perishable nature, but afterwards the White Star line ran express steamers, and it was probably for that reason that these cargoes had been accepted under the new produce form of bill of lading now in general use. He contended that the plaintiffs could not get rid of the clause in the bill of lading that the value of each packet was not to be more than 100 dollars. His Lordship adhered to his former judgment, namely, that the clause did apply. It had been arrived at after much deliberation between shipowners and shippers, and though affidavits had been read by Mr. Lawson Walton to the effect that it had been agreed to set it aside in this instance, yet, having regard to the evidence of the defendants, the reasonable and fair inference was that the cigars had been carried subject to the 100 dollar clause contained in the bill of lading. This was the form of bill of lading used by other lines. Any other conclusion than that to which he had come would be unreasonable, for it was incredible that the defendant had accepted the extraordinary liability alleged by the plaintiffs, without a single document having passed between the parties to show that the limiting clause had been set aside. His judgment on this point must be against the plaintiffs. Judgment was then entered for plaintiffs on the basis of the bill of lading, under which the damages amounted to £545 14s. 6d., with costs of the general action. The plaintiffs were ordered to

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TRADE NEWS AND NOTES—continued.

pay the costs of the present hearing on the point decided against them.

LAYTON & KUKLAND v. ARUNDEL.—LIABILITY NOT PROVED.—At the Leicester County Court, on January 24, MESSRS. LAYTON & KUKLAND, cigar manufacturers, carrying on business at Leicester, sued Mr. ARUNDEL, a tobacconist, of Lowton, Putsey, for £3 8s., the value of goods supplied. Mr. Layton proved the ordering and the delivery of the goods. Defendant said he had never ordered any cigars in his life, and did not own a shop. His son owned a tobacconist's shop, and he lived with him. The Judge held that there was no evidence to make defendant liable, and entered judgment for him.

REDFORD & Co. v. THE STAR OMNIBUS Co., LTD.—DAMAGES FOR INJURY TO A HORSE.—This was an action tried at the Clerkenwell Court, on Feb. 4th, wherein Messrs. Redford & Co., cigar and tobacco manufacturers, 39, Exmouth Street, Clerkenwell, sued the Star Omnibus Co., Ltd., 47, New Kent Road, for £37 4s. 6d., damages through the defendants' negligence. Mr. Cohen (instructed by Mr. Popham) was counsel for the plaintiffs, and Mr. Bartley Dennis, barrister-at-law, represented the defendant company. Mr. Cohen explained that the plaintiffs were cigar and tobacco manufacturers, and the damages which it was sought to recover resulted in the death of a horse belonging to them, through the alleged negligence of the defendants' servants. On the October 18th last a man named Duke was driving a carriage belonging to the plaintiffs, and he had another man on the box with him. The driver had taken a wide sweep, and had turned into Grosvenor Road, on the near side, at an ordinary rate of about six miles an hour, when the defendants' omnibus raced up alongside, also on the near side. As soon as the omnibus got in front of the carriage, without any warning at all, the bus driver came right across the front of the plaintiffs' horse, tearing off one of its shoes, and damaging it so severely, that the animal had to be slaughtered. The value of the horse was £30, and there was also a sum of £3 12s. 6d. for the hire of another horse. Evidence was called in support of this statement, the driver being corroborated by the man who was with him at the time. Police-constable 69 A Reserve was called, and said the omnibus turned round sharply, and the off-side wheels caught the horse. Mr. Charles Harwood, veterinary surgeon, said it was a very good mare, but, owing to its serious injuries from the accident, it had eventually to be killed. The driver of the bus said his near-side horse had a habit of grabbing the bit, and he had to take a deep sweep round, but the horse did not answer the rein. The plaintiffs' horse ran into him. The judge said he was satisfied that the plaintiffs' case was established, and gave a verdict in their favour for £35 19s. 6d., and costs.

Police.

WANTED A PLACE.—Before the Southampton Borough Bench, on February 1, PERCIVAL STUBBS, described as a tobacconist, of Tiverton, was charged with being drunk and disorderly in York Buildings, Southampton, on January 28. P.S. Gardner stated that he was called into MESSRS. McILROY'S shop by the manager, who requested him to eject Stubbs, who was drunk and behaving in a disorderly manner. Witness ejected Stubbs, and in consequence of his language and behaviour had to take him into custody. Prisoner pleaded guilty, and stated that he came to the premises referred to by appointment, in search of a situation. He had had a drop to drink, it being a cold day, and when he got to the shop the manager told him to leave, as he was the worse for drink. In his own opinion he was not drunk, and he therefore refused to go. The Bench fined Stubbs 5s. and costs; seven days in default.

At the Notts Quarter Sessions, on January 24, SAMUEL SAVAGE, 32, clerk, pleaded guilty to embezzling sums of £11 5s., £12 16s., and £18 16s., on various dates, money

belonging to WILLIAM HENRY FLETCHER, cigar manufacturer, by whom he was employed. Mr. Tinsley Lindley prosecuted, and Mr. Moresby White was for the defence. Mr. White made an earnest appeal for mercy for prisoner, but the Recorder sentenced him to four months' hard labour, describing it as a painful case.

SERIOUS CHARGE AGAINST A BIRMINGHAM TRAVELLER.—A well-dressed man named LEVI MARKS, 26, was charged before the Birmingham Squire, on January 25, with embezzling £5 5s., belonging to Mr. ELKAN SIMONS, a cigar merchant. Prisoner, for whom Mr. Philip Baker appeared, had been in the employ of prosecutor about twelve months, and lately had been receiving 37s. 6d. per week and commission. About Christmas time Mr. Simons complained of the number of accounts outstanding, and, on January 14, spoke to prisoner, who, he alleged, made a remark, "I can't deceive you any longer, governor," and admitted having converted sums he had received from customers to his own use. Cross-examined, Mr. Simons denied that he had ever accused anyone else associated with the business with the defalcations, and Miss Kitty Bint, a clerk, pressed by Mr. Baker, denied that she had ever made a confession that she had had money out of the business. She corroborated the statement of prisoner's admission, and said that when a detective was sent for he pleaded so hard that out of pity for his sister Mr. Fred Simons, prosecutor's son, opened the door and let him go. Detective-sergeant Goldrick arrested prisoner at Mr. Simon's office, to which he had returned on the 19th, and charged him with stealing £3, received at a hotel at Barrow-in-Furness on December 6. Subsequently charges relating to 30s. received at Banbury on November 12, and 15s. received at Stroud on November 13, were added. In reply, prisoner asked for another chance, promising to work and repay the money. He added that Mr. Simons had been too good to him. Detective-sergeant Goldrick said the defalcations amounted to between £50 and £60. Prisoner, who pleaded not guilty, and reserved his defence, was committed for trial at the Quarter Sessions. Bail was allowed, accused in £50, and two sureties in £25 each.

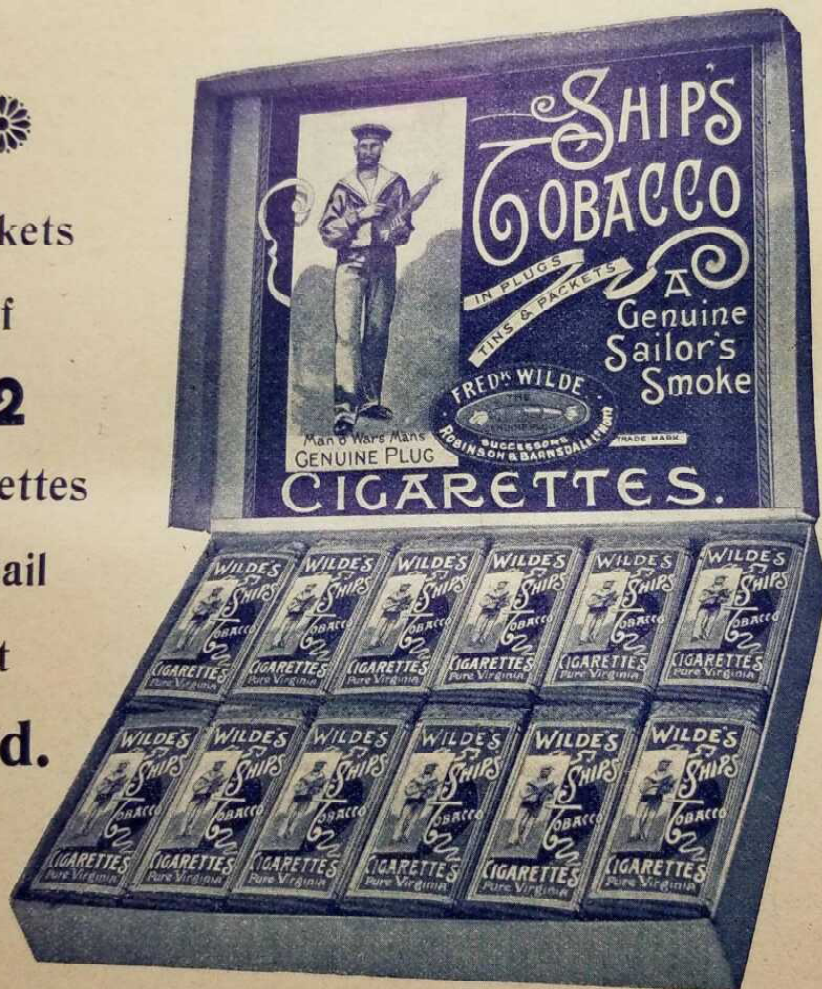
AN IDLE APPRENTICE.—At the Summons Court, Nottingham, on January 26, FLORENCE OGDEN, a respectably-dressed girl, about fourteen years of age, living in March Street, off Walnut Tree Lane, was summoned for non-compliance with the terms of an apprenticeship agreement by HENRY LEWIS, trading as Lewis & Lewis, cigar manufacturers. Mr. T. F. Walker appeared on behalf of the plaintiff, and said the apprenticeship commenced on November 10 last year. Defendant was to learn the cigar-making. She attended very irregularly up to January 5, and since then she had not been to the factory at all. No excuse had been forthcoming, and Mr. Lewis had therefore summoned her to that Court. Defendant's mother stated that she could not keep her daughter on the small amount of money plaintiff paid her. Sometimes she only had 10d. a week, and very rarely over 2s. John Hind, foreman at the factory, said the girl was paid 6d. for making a hundred cigars, and if she attended regularly and was smart she might make 5s. or 6s. per week. The Bench made an order for defendant to attend the factory, but suggested that the plaintiff should help her to earn a fair wage.

THE TOBACCONIST AND HIS DOG.—At the Westminster Police Court, on January 31st, MR. ALBERT WORRALL, tobacconist, of 119, Westminster Bridge Road, was summoned by the police for allowing a ferocious dog to be at large. Mr. Armstrong defended. A boy of 14, named Driscoll, said that on the afternoon of the 18th inst. a dog ran out of defendant's shop and bit him in the thigh. The lad's father subsequently called, and he deposed that Mr. Worrall ordered him outside, telling him "that he was up the pole." The police stated that there had been two previous complaints of the dog. Mr. Armstrong said one of the complaints had reference to an attempt by a thief to

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TRADE NEWS AND NOTES—continued.

rob the shop at two o'clock in the morning. Of course, the dog went for the thief. Defendant was examined on oath, and said that at the time the dog was alleged to have bitten the boy it was confined in an outhouse. Mr. Sheil thought the case was proved, and fined the defendant 20s. and costs.

UNLAWFUL POSSESSION.—At the Liverpool Police Court, before Mr. W. J. Stewart, stipendiary, an elderly man named WILLIAM KENNEDY was charged with being in unlawful possession of 1½ lbs. of tobacco. It appeared from the evidence that the tobacco was the property of Messrs. Smith & Sons, Scotland Road, whose premises had been entered some time before, and the tobacco was subsequently missed. The prisoner was arrested by Detective-sergeant Wishart. Kennedy said he found the tobacco on some waste ground. He had been previously convicted, and was committed to gaol for two months, with hard labour.

MANSLAUGHTER.—At the Central Criminal Court, on the 5th inst., before Mr. Justice Phillimore, BARNET ABRAHAM, 41, cigar maker, was indicted for the wilful murder of Police-constable THOMPSON. Mr. Horace Avory, K.C., and Mr. Bodkin prosecuted; and Mr. Gill, K.C., and Mr. Haldenstein defended. Mr. Avory, in opening the case, said the prisoner lived at 50, Newark Street, Commercial Road, and about twenty minutes to one o'clock on the morning of the 1st December he and some women were at a coffee-stall in the Commercial Road. Thompson, the deceased officer, was on duty at the spot, and he requested the prisoner and the women to "move on." The women went in one direction and prisoner towards his own home. The officer seemed to have followed the prisoner, who stopped at the corner of Union Street. He was then seen to rush at Thompson, who closed with him, and he was also seen to strike the officer a blow on the left side of the neck. Both fell into the roadway, the prisoner being under the officer, and some constables who were passing ran to the assistance of their colleague. It was found that Thompson had been stabbed on the left side of the neck, and he died in the cab on the way to the hospital. The other constables set the prisoner on his legs, but he was so violent that one of the constables struck him with his truncheon and another constable hit him with his fist before he could be subdued. A knife with blood on it was found on the ground where the prisoner had been lying. When taken to the police-station the prisoner said it was quite possible he had done it, but he did not remember anything about it. He had no reason or cause to do an injury to anybody. Later, when the charge was being taken, the prisoner said, "I did it; it was an unlucky moment for me. May his soul rest in peace. I regret it, but it can't be helped." Plans of the locality were put in. The coffee-stall keeper, William James Butcher, described the incidents which took place at his stall when Thompson moved the prisoner and women off. Cross-examined, Butcher said the prisoner paid for refreshments for the women, who were making "a jolly noise." They were not quarrelsome, and the prisoner asked, "What have I done?" when the officer told him to go away. Thompson did not push the prisoner along. He heard a police whistle, and, looking in the direction in which the prisoner had gone, he saw the officer and the prisoner fall. No one else was near them. Constable Tickle said he was in charge of a prisoner passing along the Commercial Road, when he saw the prisoner strike the officer Thompson at the back of the neck. Thompson and the prisoner closed and both fell to the ground. He rushed to the spot and pulled the constable off the prisoner. The police officer was bleeding from a wound at the back of the neck. A knife with blood on it was found under the prisoner. Two constables named Beckett and Atkinson were on the spot before the witness. Several other constables were called to corroborate Tickle. Police-constable Atkinson said he heard Thompson say as he lay on the prisoner, "I am done. He has stabbed me. Hold him." Atkinson further said when Thompson was picked up and the prisoner released, he

became very violent, and was struck by Bennett with a truncheon. The prisoner dealt Bennett a blow in the chest, and he (Atkinson) hit prisoner between the eyes. Dr. Jones, divisional surgeon, said the prisoner had a lacerated wound on his head, a small incised wound under the chin, besides other injuries and bruises which might have been caused by a truncheon or a boot. Evidence was given by Inspector Divall and Sergeant Wensley as to the prisoner's statements mentioned by Mr. Avory in his opening statement. A witness named Ellis, a cab washer, who was with the coffee-stall keeper Butcher, was called at the request of Mr. Gill, and, in reply to him, he said the constable Thompson pushed the prisoner away for some distance. The prisoner then walked on some little distance, but returned and closed with the constable, and both fell to the ground. On the close of the case for the prosecution, Mr. Gill called the prisoner, who, being sworn, said he was born in London, and lived with his mother and two orphan nieces, whom he supported out of his earnings of 30s. per week. On the night of the 30th of November he was with several friends, and left the house of a man named Barnett soon after twelve o'clock. He met the women on the way along Commercial Road, and treated them at Butcher's coffee-stall. Thompson, using an offensive expression, told him to clear off. They were not making any disturbance. The deceased pushed him and kicked him several times on the calf of the leg. At the corner of Union Street he told the deceased he should report him, and turned back, when Thompson struck him on the shoulder with his truncheon, saying, "Report that, you — Jew." He (prisoner) took his knife from his pocket and opened it, but at the moment the deceased caught hold of him, and both fell heavily to the ground. He did not know how the officer was stabbed, because he was dazed by the fall. He remembered being placed on his feet again, but he was too powerless to resist the police. Cross-examined.—The women were strangers to him. They could have heard the offensive expression of the deceased. Thompson knocked him down first close by the coffee-stall. When he opened his knife he had no intention of using it. He wished to protect himself against the officer again using his truncheon. Mr. Avory.—Had you, or had you not, stabbed the officer before you fell to the ground? I can't remember. I was enraged at the constable for striking me. Morris Barnett and other witness were called to speak to the prisoner's character as a quiet, peaceable man. After Mr. Avory had summed up, Mr. Gill proceeded to address the jury in defence, urging that the real facts of the case were involved in considerable obscurity. The prosecution had been compelled to rely largely upon police evidence and upon men who belonged to the same division of police as the deceased, and who naturally would be greatly prejudiced in his favour. The more probable story was that told by the prisoner. What right had the deceased to interfere with the prisoner at the coffee-stall? There was no doubt the constable did hector the prisoner and push him along, and behave towards him in a manner likely to exasperate any one. In the struggle which followed it was quite likely that the stab might have been accidentally given, or it might have been given in the falling of the two men. If the constable was exceeding his duty in interfering with the prisoner, the offence, if the jury should be of opinion that the accused dealt the blow, would be manslaughter only. Mr. Justice Phillimore, summing up the case to the jury, asked whether it was in accordance with common sense that such an injury could have been inflicted accidentally. As to the provocation which would have justified the use of the knife, the prisoner said when he was arrested that he had no reason or cause to do an injury to anybody. The jury, after an absence of 40 minutes, returned into court with a verdict of "Guilty of manslaughter." Mr. Justice Phillimore, addressing the jury, said he did not disagree with the verdict. The crime was very near that of murder, and might have been treated as such. The provocation was slight, and he sentenced the prisoner to 20 years' penal servitude.

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From the "London Gazette."

Receiving Orders.

- SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. Date of petition, December 17, 1900. Receiving order, January 11, 1901, on creditor's petition.
- SMITH ALBERT, wholesale and retail tobacconist, 154, Lawley Street, and until lately carrying on business at 100, Great Barr Street, Birmingham. Date of petition and receiving order, January 16, 1901, on debtor's own petition.
- STRAUSS, SOLOMON, tobacconist, 363, Commercial Road, E., and 291, High Street, Leyton. Date of petition, December 27, 1900; receiving order, January 17, 1901, on creditor's petition.
- WOOTTON, WALTER HENRY, tobacconist, &c., 28, Greenway Terrace, Neath, and 45, Queen Street, Neath. Date of petition and receiving order, January 18, 1901, on debtor's own petition.
- RICHARDS, HARRY, tobacconist, 329, Commercial Road, Landport. Date of petition and receiving order, January 17, 1901, on debtor's own petition.
- MUXLOW, NATHAN HARMSTON, tobacconist, 2, Belgrave Gate, Leicester. Date of petition and receiving order, January 22, 1901, on debtor's own petition.
- BARNETT, AARON, formerly jeweller and tobacconist, but now tobacconist, now carrying on business at 51, George Street, Altrincham, and formerly at 67, Thompson Street, Barry Dock. Date of petition and receiving order, January 23, 1901, on debtor's own petition.
- ROWETT, MARWOOD MERRETT, cigar dealer, &c., 16, Garfield Avenue, and Prudential Buildings, Bradford.

Date of petition and receiving order, January 28, 1901, on debtor's own petition.

- WROE, WILLIAM (trading as Parkinson & Co.), tobacconist, 51, Old Market, Bradford. Date of petition and receiving order, January 28, 1901, on debtor's own petition.
- HIPWELL, EDMUND GOODMAN, tobacconist, &c., 54, Welford Road, Leicester. Date of petition and receiving order, January 29, 1901, on debtor's own petition.

First Meetings and Public Examinations.

- ANSELL, ARCHIBALD, tobacconist (otherwise known and trading as Walter Bernard Malloes), 52, Queen's Road, Brighton. New first meeting, January 29, 1901. Examination (by adjournment). February 7, 1901, at Court House, Brighton.
- RICHARDS, HARRY, tobacconist, 329, Commercial Road, Landport. First meeting, January 29, 1901. Examination, February 25, 1901, 12 noon at the Court House, Portsmouth.
- WOOTTON, WALTER HENRY, tobacconist, &c., 45, Queen Street, Neath. First meeting, February 1, 1901. Examination, February 14, 1901, Town Hall, Neath.
- SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. First meeting, February 1, 1901. Examination, February 8, 1901, County Court, Preston.
- STRAUSS, SOLOMON, tobacconist, 363, Commercial Road, E., and 291, High Street, Leyton. First meeting, February 7, 1901. Examination, March 5, 1901, 11.30 a.m., Bankruptcy Buildings, Carey Street, W.C.

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SMITH, ALBERT, wholesale and retail tobacconist, 154, Lawley Street, and lately 100, Great Barr Street, both in Birmingham. First meeting, February 7, 1901. Examination, February 28, 1901, at 2 p.m., County Court, Birmingham.

MUXLOW, NATHAN HARMSTON, tobacconist, 2, Belgrave Gate, Leicester. First meeting, February 6, 1901. Examination, February 15, 1901, 10 a.m., at the Castle, Leicester.

ROWETT, MARWOOD MERRETT, cigar dealer, &c., 16, Garfield Avenue, and Prudential Buildings, Bradford. First meeting, February 12, 1901. Examination, February 20, 1901, 10 a.m., County Court, Bradford.

WROE, WILLIAM (trading as Parkinson & Co.), tobacconist, 51, Old Market, Bradford. First meeting, February 13, 1901. Examination, February 20, 1901, 10 a.m., County Court, Bradford.

HIPWELL, EDMUND GOODMAN, tobacconist, &c., 54, Welford Road, Leicester. First meeting, February 8, 1901. Examination, February 15, 1901, 10 a.m., the Castle, Leicester.

BARNETT, AARON, now tobacconist, formerly jeweller and tobacconist, now of 51, George Street, Altrincham, formerly of 67, Thompson Street, Barry Dock. Date of first meeting, February 8, 1901. Examination, February 25, 1901, 11 a.m., Court House, Quay Street, Manchester.

Adjudications.

STERN, HENRY LEO, cigar importer, &c., 128, Prince's Road, Liverpool, and lately carrying on business at 1 and 2, Brockley Buildings, and 55, South John Street, Liverpool. Date of Order, January 10, 1901.

SMITH, ALBERT, wholesale and retail tobacconist, 154, Lawley Street, and lately 100, Great Barr Street, both in Birmingham. Date of Order, January 18, 1901.

WOOTTON, WALTER HENRY, tobacconist, &c., 28, Greenway Terrace, Neath, and 45, Queen Street, Neath. Date of Order, January 18, 1901.

RICHARDS, HARRY, tobacconist, 329, Commercial Road, Landport. Date of Order, January 17, 1901.

SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. Date of Order, January 17, 1901.

MUXLOW, NATHAN HARMSTON, tobacconist, 2, Belgrave Gate, Leicester. Date of Order, January 22, 1901.

BARNETT, AARON, formerly jeweller and tobacconist, now tobacconist, 51, George Street, Altrincham, formerly of 67, Thompson Street, Barry Dock. Date of Order, January 23, 1901.

STRAUSS, SOLOMON, tobacconist, 363, Commercial Road, E., and 291, High Street, Leyton. Date of Order, January 28, 1901.

ROWETT, MARWOOD MERRETT, cigar dealer, &c., 16, Garfield Avenue and Prudential Buildings, Bradford. Date of Order, January 28, 1901.

WROE, WILLIAM (trading as Parkinson & Co.), tobacconist, 51, Old Market, Bradford. Date of Order, January 28, 1901.

HIPWELL, EDMUND GOODMAN, tobacconist, &c., 54, Welford Road, Leicester. Date of Order, January 29, 1901.

Notices of Intended Dividends.

CROSSLEY, HUMPHREY, tobacconist, &c., 37, Princess Street, Glossop, and carrying on business at 52, High Street, Glossop. Last day for proofs January 29, 1901. Trustee, Christopher Jenkins Dibb, Byron Street, Manchester.

THOMPSON, JAMES, tobacconist, &c., 55, Wote Street, Basingstoke. Last day for proofs February 5, 1901. Trustee, J. C. Moberly, 172, High Street, Southampton.

CHADWICK, JOHN, tobacconist, 77, Church Lane, Pudsey, Yorkshire. Last day for proofs February 2, 1901. Trustee, J. N. Binns, Official Receiver's Chambers, 31, Manor Road, Bradford.

ELVY, CHARLES, tobacconist, &c., 18, St. Dunstan's Street, Canterbury. Last day for proofs February 6, 1901. Trustee, Worsfold Mowll, Official Receiver's Office, 68, Castle Street, Canterbury.

ZAKHEIM, MARTIN, formerly tobacconist's foreman, now of no occupation, 10, Downs Road, Clapton. Last day for proofs February 16, 1901. Trustee, A. H. Wildey, Official Receiver, Bankruptcy Buildings, Carey Street, W.C.

Notice of Release of Trustee.

WARREN ELIZA (lately trading as E. Harrison), tobacconist, married woman trading separately from her husband, lately carrying on business at 129, Market Street, Manchester. Trustee, Thomas Tranter, I.A., 24, North John Street, Liverpool. November 28, 1900.

THOMAS, WILLIAM JOHN, tobacconist, &c., 1, Petit Tor Road, St. Mary Church, Devonshire. Trustee, Thomas Andrew, O.R., 13, Bedford Circus, Exeter.

ELKAN, DOUGLAS LOUIS, tobacconist, 341, Strand, W.C. Trustee, Ernest C. Pulbrook, 12 & 13, Nicholas Lane, E.C. December 24, 1900.

MAGOR, WILLIAM HENRY, tobacconist, 120, Foord Road, Folkestone. Trustee, Worsfold Mowll, Official Receiver, 68, Castle Street, Canterbury. January 18, 1901.

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J. WOOD & SONS	"	J. H. FINLAY & Co., Ltd.	Newcastle	SNELL & Co.	Plymouth
E. GRAHNERT	"	LEAHY, KELLY & LEAHY	Belfast	HAY & SON	Sheffield

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Dissolution of Partnership.

The partnership hitherto existing between GEORGE SANDERSON, ROBERT MIDDLEMAS, and CECIL MORITZ MEYERHEIM, carrying on business as cigar box manufacturers, under the style of THE LONDON CIGAR BOX Co., at 7, Church Row, Houndsditch, E., has been dissolved by mutual consent, as and from March 16, 1900. Debts due and owing, by Robert Middlemas, October 24, 1900.

The partnership hitherto existing between ARTHUR PERIGO and HARRY HUDSON, carrying on business as tobacconists, &c., at 44, Whetley Hill, Bradford, under the style of A. PERIGO & Co., has been dissolved by mutual consent, as and from December 15, 1900. Debts due and owing, by Harry Hudson, January 15, 1901.

The partnership hitherto existing between NICHOLAS SPIRO NICHOLAIDES and ARTHUR WILLIAM HOLBROOK, carrying on business as cigarette manufacturers and importers, at 317, Regent Street, W., under the style of "Nicholaides and Holbrook," has been dissolved by mutual consent as and from January 23, 1901. February 1, 1901.

Appointment of Trustee.

STERN, HENRY LEO, cigar importer, &c., 128, Prince's Road, Liverpool, and lately carrying on business at 1 and 2, Brockley Buildings, and 55, South John Street, Liverpool. Trustee, Thomas Tranter, I.A., 24, North John Street, Liverpool. January 11, 1901.

ANSELL, ARCHIBALD (otherwise known and trading as Waller Bernard Mallows), tobacconist, 52, Queen's Road, Brighton. Trustee, Oscar Berry, C.A., Monument House, Monument Square, London, E.C. February 1, 1901.

Application for Debtor's Discharge.

HADDOW, JAMES, tobacconist, 15, Botchergate, Carlisle. Date fixed for hearing, March 1, 1901, 11 a.m., at the Court House, Carlisle.

Notices of Dividends.

ABBOTT, ALBERT JOSEPH, and EVANS, RICHARD, trading as Abbot & Evans, tobacconists, &c., 5, Water Street, Ryhl. First and final of 2s. 2d. in £, payable February 15, 1901, at the Official Receiver's Office, Crypt Chambers, Eastgate Row, Chester.

In the Matter of—

ARCHIBALD ANSELL, known and trading as Walter Bernard Mallows, tobacconist, 52, Queen's Road, Brighton. The sitting for the public examination of this debtor was held at the Brighton Bankruptcy Court, on the 17th ult., when, in reply to questions from the Deputy Official Receiver, he stated that his liabilities were £2,160, and he estimated his assets at £776. He came to Brighton in November, 1899, having previously been in business at Hatfield as a building contractor, while subsequently he was a commercial traveller and an architect and draughtsman. When he was in the contracting business he had an assignment and paid 13s. in the £ on £4,000 worth of debts, but several creditors refused to come in. When he came to Brighton he had about £100 in cash and an interest in a pair of freehold and leasehold houses, but there were debts outstanding. A sum of £100 was spent in fittings and fixtures on the Brighton business, and the landlord spent £190, and there was a verbal agreement that the business

should be transferred to witness's wife when everything was straight, but that was never done. Neither of them had any previous experience of a tobacconist business. Asked by the Registrar why he traded in the name of Mallows when his real name was Ansell, debtor said he first traded as Mallows and Ansell "to make the thing look large," and afterwards as Mhllows because he had several debts. Answering further questions, debtor said he had three sales of cigars, and lost £16 on them. When he realised his position the creditors were called together and a proposal made, but it was not accepted. His personal debts amounted to £1,400. In one action in which he was concerned the law costs he was called upon to pay were £300. He got out a patent window and advertised it extensively, but never did anything with it. At this stage the examination was adjourned, owing to the fact that the first meeting of creditors had not been held. This meeting took place on the 29th ult., at 24, Railway Approach, London Bridge, under the presidency of the Official Receiver (Mr. A. Mackintosh), who, in the course of his observations, stated that a meeting of creditors was held on the 8th ult., when Mr. Oscar Berry was nominated as trustee, but inasmuch as 79 creditors, whose claims amounted to £1,511, according to the statement of affairs, were unknown to him up to the time of the lodgment of the statement, no notices of such meeting were sent to them. The Court had consequently directed that a new meeting of creditors be held. It would appear that a deed of assignment was entered into on October 15, 1900, by debtor and his wife, in favour of a Mr. Hawkins. The bankrupt stated that he and his wife were partners in the business in Queen's Road, Brighton, having each put in a certain amount of money, the idea being that when the bankrupt had recouped his share of the capital and the money he had expended on improving the premises (the lease being in his name), the business should ultimately become the wife's. Orders for goods were apparently given by both parties in their separate names, but the bankrupt stated that such goods were, and were intended to be, part of the joint assets, and also that the liabilities were the liabilities of the partnership. The receiving order was made on the application of a judgment creditor in lieu of an order of committal, on November 16, 1900, but at the instance of the bankrupt and Mr. Hawkins, a stay of proceedings was obtained until December 14, 1900. The trustee, under the deed of assignment, claimed to be entitled to carry on the business, and he had been carrying it on at considerable expense. He had also removed, without, so far as he could see, any invoices being taken, a large quantity of goods, but where those goods had been taken he had no knowledge, and it would be for the trustee appointed by the creditors to investigate that matter, and several others. The statement of affairs was lodged on the 8th inst., and it showed liabilities amounting to £2,160 1s. 9d., which the bankrupt divided as follows:—Due under the partnership, £743 12s. 5d.; due to other creditors as personal to himself, £1,416 9s. 4d. The assets apparently consisted of £360, the estimated value of his half-share in the stock, effects, and furniture at 52, Queen's Road, Brighton; £60 book debts, and £400, the estimated surplus from property at Woking which was mortgaged to building societies. The bankrupt stated that he commenced business as a builder at Hatfield, 11 years ago, and 2 years later he made a private arrangement with his creditors under which they got 13s. in the £. He afterwards became traveller for various firms in London, and subsequently carried on business as an architectural draughtsman until early in 1899, and in October of that year he came to Brighton and started in business as a tobacconist and fancy dealer. He stated that an arrangement for partnership with his wife was come to shortly after the business commenced. There was no deed of partnership, however, and the lease was in the name of the bankrupt only. The Official Receiver, after explaining the necessity of a fresh first meeting, stated that it was a peculiar case. Apparently the man had compounded with his creditors for a sum of 13s. in the £. Then, after a time, without paying up the whole lot, he believed, he went

to Brighton, and he understood, brought a lady with him, and they opened a shop in the Queen's Road, and it was said that there was a partnership. They were trading under a different name, that of Mallows. He took the shop in his own name and spent a considerable amount of money on preparing the shop. The intention, according to him, was that when things got straight the business was to be handed over to the lady, who was said to be his wife, but as matters never did get straight, the intention to have a partnership, in his opinion, failed, and in his opinion the business belonged to the debtor purely and simply. The matter was now before the Council of the Board of Trade to decide first whether there was a partnership. Then there was a deed of assignment, and apparently the creditors, who joined in the deed of assignment, were never partnership creditors in the business at Brighton. The man and the woman signed the deed, and under it a Mr. Hawkins was appointed trustee. Mr. Hawkins claimed, rightly or wrongly, that he, and he only, was entitled to realise that property. That was also before the Board of Trade. In the meantime, he (the Official Receiver) had had a man in possession there, and he refused to take him out except on two conditions. The first was that the rights of their trustees should be absolutely preserved, and any costs incurred in connection with his bankruptcy should be met out of the assets on the estate. Mr. Hawkins had arranged with him that nothing should be done by him except in conjunction with the trustee in bankruptcy. It was a complicated matter, and a very curious matter. What they had to do was to appoint their trustee. Mr. Berry, as they had noticed, was the nominee of a great many of the creditors, chiefly creditors who had trusted the firm at Brighton. Mr. E. F. Edgley (Guildford) asked the Official Receiver if he had all the names as he had heard no Woking names read out, and the question was whether they knew it now? The Official Receiver said it was gazetted in the *London Gazette*, and the man should be punished for not supplying the proper list of creditors. Mr. Edgley said debtor's chief home was at Woking, there was no doubt about that. Mr. Berry was appointed as trustee, and Messrs. G. Dawley, W. F. Jones, W. F. Emerson, Ernest F. Edgley, and G. W. Bench, as a committee of inspection.

ELIZABETH POTTS. At the Yarmouth Bankruptcy Court on January 22, before Mr. Registrar Woollege, the debtor appeared for her public examination, the Official Receiver being represented by Mr. Heyhoe. Debtor said that she lately resided in Gorleston, and in 1900 traded for a short time at Gorleston with her son, Mr. Todd Potts, as a tobacconist. She sold the business to a Mr. Lee, but she did not know what the amount was. Her son received the money, amounting, she believed, to £80, no part of that money coming to her benefit. She now owed Messrs. Lloyds for tobacco about £64. When she gave up business she owed them £133. This she paid on the 12th May, 1900, by cheque, which was not honoured. In July last, the firm filed a petition in bankruptcy against her, but it was dismissed, an arrangement being made by which £80 was paid down and £10 per month afterwards. On August 4, 1900, she received £200 as a mortgage on her property at Gorleston from Mr. Bussey, of Gorleston. On the same date she paid a cheque of £165 to her son. It was drawn ostensibly to pay Messrs. Lloyds. He had paid £80, and retained the remainder to pay other accounts. Her intention was that the amount drawn by her was for the special benefit of Lloyds, to whom they owed £184 8s. 2d. She had paid no moneys otherwise than by cheque. Another creditor was a Mr. Herbage, a London stockbroker, for 200 £1 shares in a calico printing company. There was another debt in respect to 50 other shares, but debtor did not think they were all paid up. The four cheques produced, amounting to £47 10s., were not in payment for the shares. She believed that the 50 shares were transferred to Mr. Glanfield in the autumn of last year, but she did not know what her son received for them, as he managed all her business. With regard to the 200 shares they were subsequently sold

by her son's order, without her consent, at a loss of £102. On the 2nd November last, she was served by another bankruptcy notice by Mr. Herbage, and these proceedings resulted. Since August last, she had not made payments otherwise than by cheque. On the 1st June last, she gave a bill of sale to the bank for £100 over the furniture of her house, which amount was handed over to her son, but she received no benefit from it. In September, she raised a sum of £50 in a similar way, but her son received the money. She had been living with her son at Ivy House, Gorleston, her son paying for the housekeeping. She had not lodged any statement of affairs. Her assets were £32, the balance of the sale of the furniture sold under Mr. Glanfield's execution. Her other assets were a house on Princes Road, valued at about £490. The house was subjected to the mortgages mentioned. There was no life policy or other asset. She had never instructed her son to tell Mr. Herbage that there was a life policy on her life. She had not said that a few years back she was receiving £200 a year from house property, but she could say that was over £120. Her son had had all her money, which he had lost in speculation, and she attributed her present position of affairs to this. The case was adjourned to the next Court, to be held on the 19th March, pending the filing of a statement.

JAMES CRAIG, tobacconist, Douglas. In the Bankruptcy Court, Douglas, on the 21st ult., a petition was presented, asking for confirmation of a deed of assignment in favour of the creditors of James Craig, tobacconist. Evidence was given to the effect that the assets were about £1,000, and the liabilities £1,700, of which creditors for £1,300 assented to a deed of assignment. Mr. Creer, appearing for English creditors for £28, objected to the deed, as it gave the debtor a release from bankruptcy, and, he said, they would reserve their right to have him adjudicated. The petition was thereupon adjourned.

ARTHUR JONES BRIGGS, tobacconist, &c., 133, Derby Street, Burton-on-Trent. A deed of arrangement for the benefit of the creditors in this estate has been executed, under which Mr. Joseph Rowland, auctioneer, of Rangemore Street, Burton-on-Trent, has been appointed trustee. The statement shows unsecured liabilities £722 5s. 1d., and estimated net assets £270; secured creditors total £64.

NATHAN HARMSTON MUXLOW, tobacconist, Belgrave Gate, Leicester. The first meeting of creditors in this estate was held on the 6th inst., at the offices of the Official Receiver, Berridge Street, Leicester. Mr. Burgess stated that proofs had been lodged amounting to £552 4s. 11d., but this sum only represented the proofs of about half the creditors. In reply to creditors, the debtor said he had no debts and no interest in property. Several creditors complained that the debtor had obtained loans on the representation that he had an interest in property, and that he would be shortly coming into money. To one from whom he borrowed £20 it was alleged that he even went so far as to ask his advice as to the best way to invest the money, coming to him—whether he should buy property with it or shares. The Official Receiver said that debtor had borrowed money from more than 20 persons within a comparatively short period. The shop in Belgrave Gate was being carried on, but there was practically no business done.

SOLOMON STRAUSS, the debtor, traded as a tobacconist at 363, Commercial Road, E., and the first meeting of his creditors was held on the 7th inst. The statement of affairs showed total liabilities £2,984, of which £2,407 was returned as wholly unsecured, and £487 as being secured to the extent of £300, with a deficiency in assets of £2,570. No proposal was submitted, and the matter remained in the hands of the Official Receiver for administration in bankruptcy.

ALBERT SMITH. The creditors of this debtor, lately carrying on business as a wholesale and retail tobacconist, at 100, Great Barr Street, Birmingham, was held on

February 7th, at the Board of Trade offices, in that city. The statement of affairs showed liabilities of £577 8s. 1d., and assets of £92 16s. 8d., giving a deficiency of £484 11s. 5d. The debtor gives as the causes of his failure "robbery and loss in trade," and in his observations the Official Receiver (Mr. Luke J. Sharp) states that the bankrupt was a furniture dealer's porter until 1895, when he commenced business at 300, Bradford Street, as a retail tobacconist, with a capital of £10 which he had saved. In 1898, he sold the business for £24, and borrowed £70 from a loan society, out of which he paid £50 for the lease, goodwill, and fixtures at 154, Lawley Street, and £20 for the stock. After six months' trading he commenced to sell wholesale, and lost. The immediate cause of failure was the loss of £205, on December 31st, 1900, which the bankrupt states occurred under the following circumstances:—"His wife had wrapped up the money (which consisted of cash, except a few postal orders) for the bankrupt to take to the bank, and left it on the shop counter whilst she went for some string, but upon her return a minute or two later the parcel had disappeared." "The Chief Constable informs me," adds Mr. Sharp, "that every enquiry has been made, but no information whatever has been obtained that would assist to elucidate the matter."—At the meeting of creditors yesterday, Mr. Sharp said that he could scarcely find a word to describe the case, but he would use the word "curious." It was an extraordinary thing that the debtor, being a tobacconist, should during Christmas week go to spend a week's holiday with friends at Abingdon. According to his wife's statements, she suggested that he should go that week as she wanted to go to the same place herself after he came back, and to take with her a little girl who was engaged by her as a servant. The bankrupt left Birmingham on the Monday before Christmas Day, and returned on the following Saturday. On Sunday he counted up the accumulations of takings, which amounted to upwards of £200, and prepared a bank slip for the purpose of placing the money in the bank. He left home on the Monday morning, leaving this large sum of money in the house, and told his wife to get it ready by two o'clock for him to take to the bank. She told the girl to remind her that she wrapped up the money. She wrapped it up on the counter in the shop, and then went into an adjoining room for the purpose of getting a piece of string to tie up the packet. The girl was in the shop, but was on her knees wiping the floor, and when the debtor's wife returned the money had disappeared from the counter. Asked why he went for a holiday at such a busy period of the year, the debtor stated that his wife had an assistant to help her. The Official Receiver was appointed trustee.

HENRY LEO STERN, lately carrying on business as a cigar importer and wine merchant at Brockley Buildings and 55, South John Street, both in Liverpool. The debtor appeared at the Liverpool Bankruptcy Court on the 10th ult., before Mr. Registrar Cooper, for his public examination, when an extraordinary story was unfolded. The statement of affairs submitted showed that the unsecured debts amounted to £3,339 7s. 6d., those partly secured (amount expected to rank) £2,144 5s. 10d., and liability on accommodation bills £72 8s., making a total of £5,556 1s. 4d., against which the assets were stock-in-trade, fixtures, &c., £375, and book debts estimated to produce £750 16s. 2d., which, deducting preferential claims, leaves a net amount of £1,106 4s. 10d., and a net deficiency of £4,449 16s. 6d. The Official Receiver appeared to conduct the examination, Mr. Williams (Sanders & Williams) for the petitioning creditor, and Mr. Tranter, the newly-appointed trustee, appeared in person. In reply to the Official Receiver, the debtor stated that he commenced the business twenty-seven years ago. For a short time he had been a partner in a restaurant called the "Crocodile," and he had speculated for some years, though not of late, on the Stock Exchange. He found it did not pay, and when he ceased speculating three years ago he owed the brokers £850,

which he had been plying off since. When he commenced business his father gave him £500, which formed his capital. Subsequently he had an interest under his father's will, on which he raised £2,000 from the Lancashire and Yorkshire Reversionary Society and £450 from the bank, both of which sums went into the business. His father's property was valued at £8,000, of which he was entitled to one-third. He did not interfere with his books, and he admitted that they had not been made up regularly. He could not say definitely when he was last solvent, but he thought he was so some six months ago. It was not until he was pressed for money and could not meet his engagements that he began to think things were wrong. There was a balance-sheet at the end of December, 1899, and he thought and understood that he was then solvent. Asked as to his present deficiency of £4,449 16s. 6d., he said he could not understand that that had all arisen within twelve months, but he did not understand the books, and could give no further explanation. He admitted that during the past four years he had drawn for private use £10 a week, or £2,080, whilst during the same period his profits were only £757 and the bad debts were £1,195 18s. 1d., or an absolute loss as a whole. He had also put down £544 as losses by defalcations of travellers, &c. Of these he could give particulars. In December, 1899, he called in a Liverpool chartered accountant, whom he had previously consulted, in order to go through his books and prepare a balance sheet. The balance sheet was prepared in due course and submitted to him. It showed assets amounting to £6,745 6s. 3d. He did not see how it could possibly be right, but he did not take any further notice of it. The stock of £1,828 worth of cigars and cigarettes must have been a mistake. He would be surprised to hear that he himself had given the accountant the figures. His only object in having that statement prepared was to see how he stood, and not with the view of getting a partner. He had tried to get a partner in the March previous, and the accountant in question had acted for him. He admitted that the letter produced had been sent to him by the accountant as a specimen of what he was sending round. The letter was read by the Official Receiver, as follows:—

"March 14, 1899.

"WHOLESALE WINE, SPIRIT, AND CIGAR BUSINESS.

"Dear Sir,—I have a client in the wine and spirit trade, with cigars (wholesale), who desires a working partner. This gentleman has been known to me personally for the past twenty-five years, and every reliance may be placed upon him. His business produced between £3,000 and £4,000 a year, and, as he says to me, 'I start business in good time on Monday morning. I am at it, either in Liverpool or travelling over the country, until Saturday afternoon. What for?' Of course, it is easy for one to see the point. Life is hardly worth living when there is not any opportunity for leisure. In the event of anyone joining my client he would be required to find £3,000, of which, according to subsequent arrangements, £1,000 to £1,500 would be required to be paid as premium, the residue going to the credit of the incoming partner's capital account. Candidly, I have never (I consider) had such an opportunity of offering a thoroughly good thing. There is but one proviso, and that is all important—namely, that the incoming partner shall be prepared partly to travel, so as to relieve the present proprietor; and, further, that unless he were the kind of man who could work business on the lines on which such business is done, it would be quite useless to negotiate. I do not doubt that you will apprehend my meaning. The kind of man that is wanted is not the lethargic person who might call round on buyers of ordinary goods, but a man who can be agreeable, and make himself so felt, and it is because my client is a man of that class that he has not the slightest difficulty in obtaining extensive orders where another man would fail. Briefly, you understand the difference between an inanimate and non-intellectual and the smart active business man who does not require to be told the peculiar lines on which business of this class is con-

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ducted. I do not know whether this will be in your line, but, if so, I could not too strongly recommend it for your consideration.—I am, &c."

Strange to say, there was only one inquiry, and that came to nothing. He did not know who the letter was sent to. Continuing his replies, the debtor stated that he was married in 1880. His father-in-law bought the house in Prince's Road, and the furniture, and these, together with two insurance policies for £500 each on his (the debtor's) life, were settled on his wife and children. The trustees, however, allowed him to retain the policies, and he subsequently pledged them to the bank as security for an advance. He was not aware that he was doing wrong in this. The premiums were not paid out of the business. His wife also obtained two mortgages for £350 and £400 on the house, which money went into the business. The trustees originally appointed were dead, and had never been replaced. The debtor was also examined as to accommodation bill transactions with various parties, after which the examination was adjourned in order that the trustee might investigate matters further.

SAAC WALPOLE, tobacconist, &c., of Wheeler Street and Gerrard Street, Lozells. On January 15, the debtor appeared before Mr. Registrar Watson, at the West Bromwich County Court for his public examination, when Mr. Woollett appeared for the Official Receiver, and Mr. Whitfield for the bankrupt. The statement of affairs showed total liabilities £365 19s., and assets £11, leaving a deficiency of £354 19s. Debtor stated that he commenced business in 1885 without capital, and estimated that he had lost £200 in twelve months. Eventually he was allowed to pass.

W. H. TRIGGS. The bankrupt, formerly carrying on business as a tobacconist and hairdresser in Bishopsgate Street Without, filed his petition in September, 1888, and applied on January 15 for an order of discharge. Proofs were made for £3,054 15s. 1d., and it was stated that the assets had realized £196 6s., and yielded a first and final dividend of 2½d. in the pound. It appeared from the bankrupt's statements that in 1882 he commenced to trade as a tobacconist and hairdresser at 15, Bishopsgate Street Without, with £500 borrowed from his aunt. Subsequently he also carried on business at St. Michael's Alley, Cornhill, and at 177, Bishopsgate Street Without, but closed those premises after a short period of unsuccessful trading. The bankrupt's aunt died in 1888, and her executors then pressed him for the moneys due, £2,610 2s. 6d. Mr. C. A. Pope attended as assistant Official Receiver, and reported that the bankrupt had not kept proper books of account, and that he had continued to trade after knowing himself to be insolvent. Mr. Registrar Linklater, taking into consideration the length of time that had elapsed since the failure, granted the order of discharge, subject to a nominal suspension of three weeks.

MESSRS. B. MURATT, SONS AND CO'S LATEST PRODUCTIONS.

THE three new lines which the great Manchester cigarette house has recently placed upon the market, will compel the attention of all first class cigarette vendors, owing to the excellence of the tobacco used in the manufacture and the convenient form in which they are packed: "Ariston" gold tipped, as smoked by His Majesty, King Edward VII., and "Ariston No. 6" (plain papers), are examples of high class English manufacture of the Turkish variety, while "Nebka No. 3" maintains the reputation already made by this well-known brand in the same category. All three brands are supplied in 100's, 50's, and 25's, the smaller size of the first two named being packed in beautiful enamelled pocket cases, opening with a hinged lid on the top end. Messrs. Muratti, Sons & Co., Ltd., will be pleased to quote lowest prices on application.

Our Smoking Mixture.

THE DUTCH smoke more than any other Europeans. Tobacco is cheap in Holland, and nearly all the grown males delight in the pipe. The habit is so common that the boatmen of Holland measure distances by smoking—saying that the distance between two named points is so many pipefuls of tobacco.

A BIG-AVERAGE.—A peculiar old man has died at Vienna in his seventy-third year. He died with the reputation of being the most exact man on record. From his twenty-seventh year he kept accurate account of all he bought, and what he paid for it. In the twenty-seven years of his convivial life he consumed 28,786 glasses of beer. He gave up drinking in his fifty-fourth year, but he continued to smoke constantly, even during his last sickness, raising the number of his

cigars to 628,713, or an average of 13,667 a year. Of the whole number, some 43,500 were given to him; he bought the rest for £2,500, or about a penny each.

CIGARETTE AUTOMATIC MACHINES, to be fixed in railway smoking carriages, are promised in the near future.

In 1800, the yield of AMERICAN GROWN TOBACCO amounted to one hundred and seven million pounds; one hundred years later the crops were estimated at about six hundred and twenty million pounds.

UNSUCCESSFUL.—It will be remembered that in 1897 a prize of 50,000 francs was offered by the French Government to the one who should invent a match paste devoid of phosphorus. The competition, however, has not had any result. The specialists deputed to examine the products submitted by the competitors have decided that the prize cannot be awarded, none of the compositions having realized the conditions imposed.

The Largest Manufacturers of
**HAND-MADE
INDIAN CIGARS.**

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Leadenhall St., E.C.

HEAD OFFICE :

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**ASK FOR
FLOR DE CAMA
— AND —
RUTTILAL.**

Dealers supplied with their own
Brands, Characteristic Indian Labels.

THE ANGLO-INDIAN CIGAR CO.

Agencies
Invited.



Rambles in Turkish Tobaccoland.

By G. F. ABBOTT, B.A.

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SALONICA.

LOVE of folk-lore and luck combined led me some time ago to this Smoker's Paradise, which unimaginative geographers call Turkey. How is it that Biblical students, in locating Eden, have left this most likely spot of the earth out of their speculations? I incline to think that Eden did not lie far from Drama, or, if it did, it was a great pity, for surely our foolish ancestor would never have thought of robbing the forbidden tree if a tobacco tree had been near, and we, his undeservedly suffering children, might be basking now in blissful indolence, instead of slaving night and day in the pursuit of filthy, but none the less necessary, lucre. But I forget that it was Eve who robbed the tree, and that ladies might not have cared for tobacco in those days.

places favoured of Heaven. For the benefit of less fortunate fellow-smokers, I present two photographs, illustrating the processes which tobacco undergoes before it dissolves into wreaths of smoke. But, ere we come to the explanation of the pictures, a few words must be said about the less picturesque stage of tobacco-growing.

Well, then, my notes say that the proper season for tobacco-sowing is early spring; as soon as the snows have departed and the swallows arrive; at the time when black earth has emerged into the light of the southern sun—all the better and all the blacker for a few months' confinement under a snowy sheet. Then the seed is scattered pell-mell into square plots of ground (*ood jak*), well and oft-turned in advance with the patriarchal plough, familiar to the modern farmer of the



TOBACCO MAKING: CLASSIFYING THE LEAVES.

Be that as it may, I propose to give some details concerning this finest of earth's plants, in the certainty that votaries of the weed will be interested to hear how the plant to which they owe so many hours of beatific oblivion is grown, gleaned, pruned, and prepared before it reaches the final stage so familiar to all of us. How many, or, rather, how few of us, lazy, irresponsible smoking animals that we are, have ever reflected on the amount of toil and moil which is requisite to enable us to dream away an idle hour? To me, who, like most smokers, had only known Turkish tobacco in the shape of a slender, fragrant, æsthetic-looking cigarette, and had somehow always associated it in my mind with a comfortable basket-chair, the sight of those thousands upon thousands of labourers living, and not unfrequently dying, in the production of that seemingly frivolous and innocent luxury, was a revelation.

Drama and Cavalla, the latter of which figures at the head of this article, lie in south-eastern Macedonia. Drama and Xanthe, or Yenidje, are the best tobacco-growing districts in the whole world, and "there is no plant better than tobacco under the canopy of Heaven," as everybody knows. I, therefore, justly consider myself lucky in being enabled to see these

East, as it was to his forefathers before the Flood. Tobacco is a tender, delicate plant, and requires careful nursing. So, when the seed is put into the earth, it is not left entirely to her motherly fostering, but is very anxiously covered over with branches and bushes, which keep the blasts of the bitter North wind off the fragile blades when they begin to peep out. This they do in April. When, later on, under the genial influence of incipient summer, the young shoots have grown to visible size, the *ood jaks* are weeded and watered, morning and evening, by hand. When the plants are a foot high, they are carefully assorted and transplanted into fields prepared to receive them. It is then that one may see row after row of green, graceful young trees standing in little holes—each made with a small stick, bearing the somewhat unmusical name *dalguidj*. There they stand, separated from each other by a very small space. For farmers say that too much elbow-room makes the leaves grow big, and big leaves bring small profits. It is just this property one loves and admires in the tobacco plant: the fine regard paid to quality—to the fibre, colour, and fragrance of the leaf—so contrary to the vulgar standard of size and quantity which one sees applied to most other things on this vulgarest of planets. Every root, as soon as it

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is planted, and until it has laid sufficiently firm hold of the ground, is watered regularly. In this fashion the tree grows and prospers, and breaks into beautiful, cup-like pink blossoms, which, however, are nipped in the bud by the farmer's ruthless hand, as tending to weaken the parent stock at this early stage of its development.

The gathering-in of the tobacco leaves begins in June. Every day men, women and children go out into the fields picking those of the leaves which have attained marketable majority, and leaving the minor ones for an after-math. This work goes on day after day and week after week, each day's crop being hung out to dry in the way indicated in the picture given below. Each leaf is pierced through with a big needle and strung along a pole. These poles are afterwards suspended outside the house, or fixed up between the rafters of the ceiling indoors, until the green leaves have assumed a golden

tation, and great pains are taken to keep it in a cool place with the bales well apart. This "manipulation" of the raw material is carried on at Cavalla, the seaport of all the tobacco-growing districts, whence the bales are shipped off to Egypt, England, or America, and, in fact, to nearly all corners of the habitable earth. Caravans of buffalo-drawn, loose-wheeled, ungainly carts may be seen slowly rumbling, plunging, creaking and creeping towards this port. There, in the big stores of the tobacco merchants takes place what might be described as the "tragedy of the tobacco trade." It is in those long, low-roofed, unpaved and unaired dungeons that the victims of this dearest of vices may be seen squatted on the damp ground, each with a coil, or a box, before him or her. Line after line of pale, silent, emaciated figures present themselves to the visitor's view, bent upon their unwholesome task, under the supervision of a lynx-eyed overseer, or head-



TOBACCO MAKING: DRYING THE LEAVES.

hue. The picture represents the workers in the act of drying the leaves.

Then comes the third stage, illustrated by our first photograph. The dry leaves are classified into seven different qualities. Why this number rather than any other should be preferred is a mystery of the trade which I do not pretend to understand. I only know that the person entrusted with this important function is technically termed *denkdjii*, that he is supposed to be endowed with an extraordinary eye and an equally extraordinary nose, and that he is, therefore, very highly paid. The leaves are then arranged in bunches and formed into round, coil-like heaps, from which they are taken and put into the upstanding box (*sandook*), or provisional press. From this box they are again transferred to another machine (*menguene*), where they are regularly pressed and wrapped round with canvas, and, when stitched up into parcels, they form what are known in the trade as *pastals*, or bales of dried tobacco. All this time the leaf is in a state of fermen-

workman (*protomastoris*) as he is styled. I have seen there elderly little girls of ten, and wrinkled youths of twenty, handling the yellow leaves for ten or twelve hours a day, and day after day, until their joints are stiffened, their eyes dimmed, and light has failed. When their fingers have lost their sensitiveness and nimbleness, when their loins have been weakened by continuous sitting and stooping, when their lungs have withered with the baneful inhalation of the nicotine-fraught air, they are turned out to die. Those bright-eyed, oil-skinned, coy little damsels sitting by the side of haggard, worn-out matrons especially engaged my sympathy. They reminded me of the prematurely-plucked blossoms out in the fields, and made me think of our rosy housemaids at home, with their short hours and long holidays, ever clamouring for less work and more wages. These girls here get between two and three piastres per diem, equivalent to between 4d. and 6d. sterling, which even in Turkey is unconscionable pay for twelve hours' drudgery. Side by side, Greek and Turk,

Christian and Mahomedan toil away, forgetting in the freedom of misery, all difference of creed, and in the common slavery of the breadwinner the distinction of caste which so markedly separates the conqueror from the conquered outside their dens.

The only saving clause in the slaves' serfdom is the fact that the work does not last all the year round. . . . the close of the manipulation season they each return to their village homes. Many of them are natives of the isle of Thasos, and a goodly sight they afford as they eagerly press into the light, one-masted craft (*kaik*) which are to take them back to the shady olive-groves and the green pastures of their sea-girt home. The island lies within ten hours' sailing distance from the mainland, whence the crooked backbone of Mount Hypsari can be seen on a cloudless day sharply outlined against the azure of the sky. But to the homesick Thassiote a ten hours' passage is a long voyage to remote lands. As the vessels weigh anchor, and during the whole trip, they sing songs in

which the evils of exile are painted in the darkest colours. Last October I was present at one of these emigrations, and well do I remember a song in which the long-absent swain bitterly laments the fact that "his clothes were washed by foreign women," that "foreign women waited upon him during his illness," and that "he was forced to break off his old engagement." He addresses the birds in the air, and with pathetic naïveté beseeches them to bear the sad news to his quondam betrothed, and bid her marry another, as he is bound to the inhospitable shore by the "witchery of the foreign woman."

So the vessels one by one sailed out of port and out of sight; and as their white sails grew smaller and yet smaller in the distance, the voices of the singers grew fainter and yet fainter until nothing but the low murmur of the sea could be heard on the beach. Then I bent my steps homewards, and as I strolled to my hotel I moralized on the strange instinct which attaches man to one particular piece of land, heaved a philosophic sigh—and lit a cigarette.

Snuff and Snuff-takers.

(Continued from page 13.)

ON snuff-boxes an article in itself might be written. As late as the coronation of George IV., over £8,000 was paid to one firm alone for snuff-boxes to be presented to foreign ministers.

Two of the best known historical specimens belonged to the first Napoleon, one he presented to the Hon. Mrs. Dawes. The distinguished sculptress was a friend of the Empress Josephine, and being invited by her to Paris during the "Hundred Days," Mrs. Dawes presented the Empress with a bust of Fox, chiselled by herself, and Napoleon in return gave her a large snuff-box with his miniature on the lid set in large diamonds. Mrs. Dawes bequeathed this box to the nation, and it is now in the British Museum. Robert Burns's snuff-box was once brought to auction. He had given it to his great friend Brere, an inn-keeper, whose effects were put up to the hammer. Someone bid one shilling for the box. A general exclamation went round the room: "Not worth 2d.!" The auctioneer was about to knock it down, when he looked at the lid and read the inscription: "Robert Burns, officer of the Excise." Shilling after shilling was offered till the box was sold for £5.

It is not of much consequence whether an Englishman, a Spaniard, or a Portuguese first brought to the Old World what was to become the most popular of all narcotics. Ralph Lane, Governor of Virginia, and Sir Francis Drake introduced the implements for smoking and handed them to Raleigh. The plants are said to have come to Europe in the vessel under the command of Fernandez, equipped for Mexico by Philip II., and some seeds were sent to Catherine de' Medici by the French Ambassador to Portugal, Jean Nicotin. Hence the name, Nicotiana. By 1620 tobacco had become of sufficient value in the colony of Jamestown to be a commercial equivalent for a wife. One hundred and twenty ladies were bought for from 120 to 150 lbs. of tobacco a piece.

Poor King James I. did his best to denounce the use of the weed, but nothing that he ever said against Raleigh equalled the virulence of Mr. Swinburne's vituperation. One day at the Arts Club he was wandering from room to room to find a clear atmosphere to write, and in his despair exclaimed: "James I. was a knave, a tyrant, a fool, a liar, a coward. But I love him, I worship him, because he slit the throat of that backguard Raleigh, who invented this filthy smoking." We were always taught to regard the gallant Sir Walter as the pink of courtesy, but one day in Sir R. Poyntz's park at Acton, he "took a pipe of tobacco, which made the ladies quit it till he had done."

Catherine de' Medici was the first to use snuff in France, and it was called from her "L'herbe à la Reine." Its earliest use seems to have been a medical one. Sternutatories were the fashion of the day for colds, and the new plant was seized upon. The grandees of the French Court, however, soon made snuff-taking a fashion, and all kinds of ornate and costly

snuff-boxes were the result. It became the mode among the Court and Catholic party to take snuff; the Protestants are said to have held it in abomination.

Among English Royal ladies Queen Charlotte is the best known snuff taker. Her Majesty used to add a teaspoon of green tea to her box every morning. Frederick the Great's mother was rebuked by her son for taking a pinch during the tedious ceremony of his coronation.

Those who still read Hannah More will remember how, in her "Thoughts on the Manners of the Great," she speaks of the ladies of quality of the eighteenth century carrying jewelled snuff-boxes about their persons. The snuff-box became as much an adjunct of the toilet as the fan. *The Spectator*, in 1712, wrote of snuff-taking by ladies as an impertinent custom, followed by some only to display their pretty hands; but the woman of fashion pulled out her box in the middle of the sermon, proffered her Brazilian to neighbours of either sex, and, as she dropped her money into the collecting plate, asked the churchwarden to take his pinch. To the *beau* of the eighteenth century the pinch of snuff was what the cigarette is to the masher of the nineteenth.

Probably the most extraordinary case on record of devotion to snuff—or rather, of mania for it—is that of a certain Dame Margaret Thompson, whose will set forth that her trusty servant Sarah was to see her body was covered with the finest Scotch snuff, as she had never found any flower so fragrant and refreshing as the precious powder. Six men, the greatest snuff-takers in the parish, were to follow her to the grave, and six old maids, pall-bearers, were to use snuff on the road. The clergyman was to be paid £4 if he walked in the procession and "took a certain quantity, not exceeding a pound, also." The threshold of the house in Boyle Street was to be strewn with two bushels of snuff, and, walking before the corpse, someone was to throw a large handful of Scotch snuff every twenty yards. To every legacy was attached one pound of "the grand cordial of Nature."

There has been some casting about for the cause of the present expected revival of snuffing. It has been suggested that the bicycle may be responsible, as it is impossible to enjoy a cigar on the wheel. Perhaps some cynic of to-day may be inclined to suggest, as Steele did: "When a person feels his thoughts run out, it is natural to supply his weak place with powder."

A serious objection to snuff-taking in a busy age like this is the time it wastes. A noble lord once made the ingenious calculation that "if we suppose this practice to be persisted in for 40 years, two entire years of the snuff-taker's life will be dedicated to tickling his nose, and two more to blowing it. A proper application of the time and money thus lost to the public might constitute a fund for the discharge of the National Debt."

THREE = NUNS Tobacco.

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1 OZ., 2 OZ., 4 OZ.

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RESULT OF JANUARY COMPETITION.

The Winner of last month's competition, in which the word "advertised" was mis-spelt on page 14, was—

Miss M. HAY, Tobacconist, 29, West Clyde Street, Helensburg, N.B.,

to whom a parcel of Messrs. Wm. Clarke & Son's "Carlton" Tobacco to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY MARCH 6, 1901.

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

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of Mar., 1901.

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

The Editors' decision is final.

CUT OUT AND FORWARD THIS COUPON

Addressed as follows: **SPELLING BEE:**
Cigarette World,
2, Ellison Road, Barnes,
London, S.W.

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

If a Retailer's employé, }
state who employed by } _____

Postal Address _____

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A HANDY REFERENCE FOR RETAILERS.

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- BADMINTON** (R. & J. HILL, LTD., London, E.). A perfect Smoking Mixture. $\frac{1}{10}$, $\frac{1}{8}$, $\frac{1}{4}$, and $\frac{1}{2}$ -lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 25, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LTD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Wellclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (AVISS BROS., LTD., 81, Fenchurch Street, E.C.). Egyptian Cigarettes, in all sizes.
- FLOR DE GRACK** (THE T.S. SYNDICATE, 55, Farringdon Street). Havana Cigars. 8 sizes.
- GARCKO** (THE T.S. SYNDICATE, 55, Farringdon Street). British Cigars, Tobacco, and Cigarettes.
- GOLDEN BLOSSOM CIGARETTES** (SINGLETON & COLE, Birmingham). Tins of 25's and 50's, 14% per 1,000. Subject to usual discount.
- HAND-CUT VIRGINIA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco.
- HOFFMAN HOUSE CIGARS** (THE HILSON Co., of New York). Agents for the Provinces. Ind, Coope & Co., Ltd., Burton-on-Trent.
- KAHIRA** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Turkish Cigarettes in Tins.
- MALCAJIK** (C. C. O. VAN LENNEP, 23, Budge Row, E.C.). Turkish Cigarettes, made by grower. Tins. Minimum retail 1/6 per 100.
- MARIGOLD TOBACCO AND CIGARETTES** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- MONASTERY** (ADKIN & SONS, Aldgate High St., E.). High Grade Virg. Cigarettes. 2d. pkts. of 10, with mouthpieces.
- NAMONA** (JOHN MAYER & Co., 62, Leadenhall St.). An imported American Smoking Mixture, in $\frac{1}{2}$ and $\frac{1}{4}$ -lb.
- RED LION** (W. T. OSBORNE & Co., 37, Waterloo Road, S.E.). Virginia, in $\frac{1}{32}$ packets.
- RILEY'S No. 20 TOBACCO GEMS** (RILEY & SON, LTD., Convent Works, Nottingham). New Paperless Cigarette. 4-lb. and 1-oz. boxes and 4-oz. tins. Sell 1/55. for sample of each.
- SWEET "CHERRY-TIPPED" CIGARETTES** (JACOBI BROS. & Co., LTD., 9 & 11, Wilson Street, E.C.). Prices on Application.
- SWEET GUINEA GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- VIRGIN GOLD** (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.). Tobacco and Cigarettes.
- WALKING STICKS** (HENRY HOWELL & Co., 180, Old Street, London, E.C.).
- WALKING STICKS** (JACOBS, YOUNG & Co., 265, Boro' High St., S.E.). Wholesale & Export. Price List on application.
- WEST INDIAN PLANTERS AND PLANTORES** (A. SCHEUCH & Co., 103, Fenchurch St., E.C.). Cigars in pkts. of 8.

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Telegraphic Address—CRACKERS.

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