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Published on the 15th of every Month.

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The Cigarette World



The Retailer's Journal:

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ESTABLISHED 1896

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Per 1,000.
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SMOKE COOL AND WITH A NATURAL SWEET SCENT,

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Price List on application.

The Cigarette World

AND TOBACCO NEWS.

FEBRUARY 15th, 1904.

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

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

TAXES AND TACTICS.



I ventured not long ago to express far from sanguine views as to the chances of relief from taxation when the Budget of the new Chancellor of the Exchequer made its appearance. In some quarters we know these opinions were regarded as far too pessimistic, and many in the trade were inclined to think that the new broom would sweep clean, and that at the very least a reduction in the tobacco duty might reasonably be expected. Mr. Austen Chamberlain, however, has rudely shattered these hopes, and recently, with rare candour for a man occupying such a position, informed his disgusted audience that beyond doubt there would be a very heavy deficit, and that no relief must be looked for by the taxpayer. On

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45, MINORIES, LONDON, E.

top of this comes the news that the first instalment of ten millions out of the thirty millions to be provided by the Transvaal will not be forthcoming, and that it is not thought advisable to issue the loan till March. This postponement it is believed in the best quarters will be prolonged for many more months, as there is no immediate prospect of things getting better in the City. The deficit will have to be met, and it seems tolerably certain that the Government must again have to borrow, and probably their loan will be issued first; if so they may be rather disappointed at the result, as after the experience of small investors last time they are not likely to come forward again, and the big houses may not be inclined to load themselves too heavily. Things in the Far East, despite the optimistic tone of many of the newspapers, look very black, and should war break out between Russia and Japan we may see Consols at 85. We were just correcting proof when the news came that war had been declared, and though we have no belief that Great Britain will be involved, yet we feel certain that advantage will be taken of the situation by "bears" to depress Consols and other gilt-edged securities, though we can only hope that the fall may not be a heavy one. Furthermore, the fact that a General Election is looming in the distance tends to cause a feeling of unrest in trade circles, and this feeling is increased by the uncertainty as to the future engendered by the protectionist campaign of Mr. Chamberlain. As to when that election will take place it would indeed be rash to prophesy. In the first place, it is thought to be on the cards that the Government will be defeated on one of the amendments to the Address. This, we think, is extremely improbable, as even reckoning in all the members of the Conservative and Unionist parties who are known to be Free Traders, there would only be a very small majority against the Government, while it is quite certain that even their belief in Free Trade will not induce all or a great majority of these Members to vote against their party, and some, of course, will not vote at all. Again, it is rumoured that Mr. Balfour has decided to dissolve on April 5th, a period which he has all along thought best, but had not previously decided upon as Mr. Chamberlain was understood to desire that the country should have more time to consider his scheme. The rumour referred to accounts for what is stated to be Mr. Balfour's decision by the further conjecture that Mr. Chamberlain in view of Government defeats at recent by-elections is now quite willing that a dissolution should take place in April. All this, of course, is pure guess work, and we are inclined to think that the Government may delay going to the country till the autumn. Though we are of this opinion, we sincerely trust we are wrong, because it will be to the advantage of business everywhere to get the election over as soon as possible. Naturally each trade is anxious to claim protection in advance, and the cigarette manufacturers have already, as elsewhere reported, brought their claims before the Government. We have nothing to do with the merits

of the question, but it seems obvious that the present Government cannot introduce any such legislation as is asked for until they have given the country the opportunity of deciding. The change which Mr. Chamberlain is advocating is of course a complete revolution of the fiscal system which has existed for fifty years, and whether he is right or wrong it is improbable that the electorate will be won over to his opinion in the first campaign. It will be well, therefore, for the trade not to count their chickens before they are hatched, and to devote itself to other means of development. It is indeed a gloomy prospect that none of the taxes put on for war purposes are to be removed, and it shows that our normal expenditure has increased at a very rapid rate. However, we must just "grin and bear it," and live in hope that this year some means will be found of making both ends meet, and thus enable the Government to lighten even a little the heavy burdens of the taxpayer.

—*—

We have pleasure in complying with the request of the Hon. Secretary to publish *in extenso* the list of contributions to the Tobacco Trade Benevolent Association, and we regret that owing to pressure on our space we could not insert it last month. Though the list occupies a good deal of space, we sincerely wish it occupied more, or in the alternative that the contributions were much larger. We have often pointed out the truly noble work which is being done by the Association, and we know of no more deserving charity, but it is in our opinion deplorable that it receives such paltry support from the trade. Business will, however, we trust, be better in 1904, and we hope that the claims of the poorer brethren will be generously remembered.

—*—

We have all along expressed a very favourable view of the stocks of the Imperial Tobacco Company, from the point of view of the investor, and we ventured to predict last year that this year's profits would show a considerable increase. Our prediction has been realised, and the profits just announced are £1,259,700, against £1,105,600 last year. The preferred ordinary shares get 6 per cent. for the year, and the deferred 4 per cent.; £150,000 is placed to general reserve, and £100,500 carried forward, the latter sum including a reserve for bonuses to customers. The average profits for the three years previous to the amalgamation were certified in the prospectus as £1,063,000, so that in two years nearly a quarter of a million has been added. These results cannot but prove satisfactory to the shareholders, and they have the further satisfaction of knowing that they have been arrived at after liberal allowances for depreciation, so that the value of the shares as an investment is rendered more stable.

—*—

The report of R. and J. Hill & Co. Ltd. has just come to hand. The amount to credit of the profit and loss account is £12,518, and after deducting therefrom directors' fees, salaries, trustees' and auditors' fees, and other items

The French Cigarette Paper Co.,

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Opening orders a speciality. No shop complete without them!

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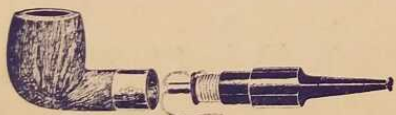
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as shown, there remains the sum of £8,886, which, with the amount brought forward from the last balance sheet (£741), leaves a total of £9,628 to be dealt with. Interest on debenture stock, dividend on the preference shares, and the amount written off plant, machinery, and fittings account, together £8,620, have been charged against this sum. The directors recommend that the balance remaining (£1,007) be carried forward to the next account, the profits for the year not admitting the payment of a dividend on the ordinary shares. This is indeed a very unfortunate result for the shareholders in this old-established concern, and as apparently the large item of goodwill has in no way been reduced, the ordinary shareholders do not appear to have a very rosy outlook. They received 2 per cent. last year, and the £1 shares have recently been quoted $\frac{1}{8}$ — $\frac{3}{8}$, but in face of the present report their value is unfortunately nearer the first figure. Up to the present the preference shareholders have received full dividends, but uneasiness of holders has been shown by the quotation of $2\frac{3}{4}$ — $3\frac{1}{4}$ for the £5 shares, and this price, too, is bound to have a drop. It is never any use in crying over spilt milk; the directors have worked hard in the face of adverse conditions, and we are of opinion it would be in the interest of all concerned to face the situation, and by means of a drastic reconstruction scheme place the company on a sounder financial basis.

The Williamson Patent Pipe.

REMEMBERING the multitude of patent pipes which have from time to time shed sorrow and anger among suffering smokers, it was with much misgiving and some little prejudice that we approached a trial of the Williamson Patent



Pipe. Prepared as we were to find fault on the slightest pretext, and ready to discover difficulties on any provocation, it gives us genuine gratification to be able to say that our fears and troubles were wholly unnecessary, and that the pipe in question is undoubtedly the cleanest,



coolest, and most satisfactory pipe, patent or otherwise, that it has been our good fortune to come across. As may be seen by the accompanying illustrations, the internal construction permits of a supply of prepared absorbent thread, which can be drawn upon as often as necessity



dictates, in order to clean the whole length of the stem, and by simply drawing the wool through the stem so far as to replace the soiled by the clean thread, then pushing the stem into its place and cutting off the saturated portion of wool (an operation which can easily be performed in

ten seconds) the pipe is cleaned from lip to bowl. The reels are sold in boxes containing six re-fills, and are retailed at 6d. per box, and as each reel holds a sufficient supply



for about twenty daily cleanings, no one can fairly raise the objection of expense. Formidable as the Williamson Patent Pipe may appear through the medium of illustra-



tions, in the hand it is simplicity itself, and in the mouth cool, sweet, and comforting. The pipes may be obtained from the Tobacconists' Supply Syndicate and the other



Section of mouthpiece showing woolen thread.

wholesale houses, or from the manufacturers, The Williamson Patent Pipe Co. Ltd., of 34, Eagle Street, Holborn, E.C., at prices which show a good margin of profit to the retailer.

SIR WALTER RALEIGH LODGE. ANNUAL BALL.

THE Annual Ball given by the Worshipful Master and the members of the Sir Walter Raleigh Lodge, 2432, was held at the Hotel Cecil, on Thursday evening, the 11th inst., when nearly 200 ladies and gentlemen, under the genial presidency of Emil Grahnert, Esq., the W.M. of the Lodge, spent a most enjoyable and successful evening. After the reception of the guests by Mr. and Mrs. Grahnert, a most recherché banquet claimed the attention of the guests, at which the usual toasts were given and replied to with a felicity for which some members of the Lodge are becoming noted. Dancing, interspersed with occasional songs,

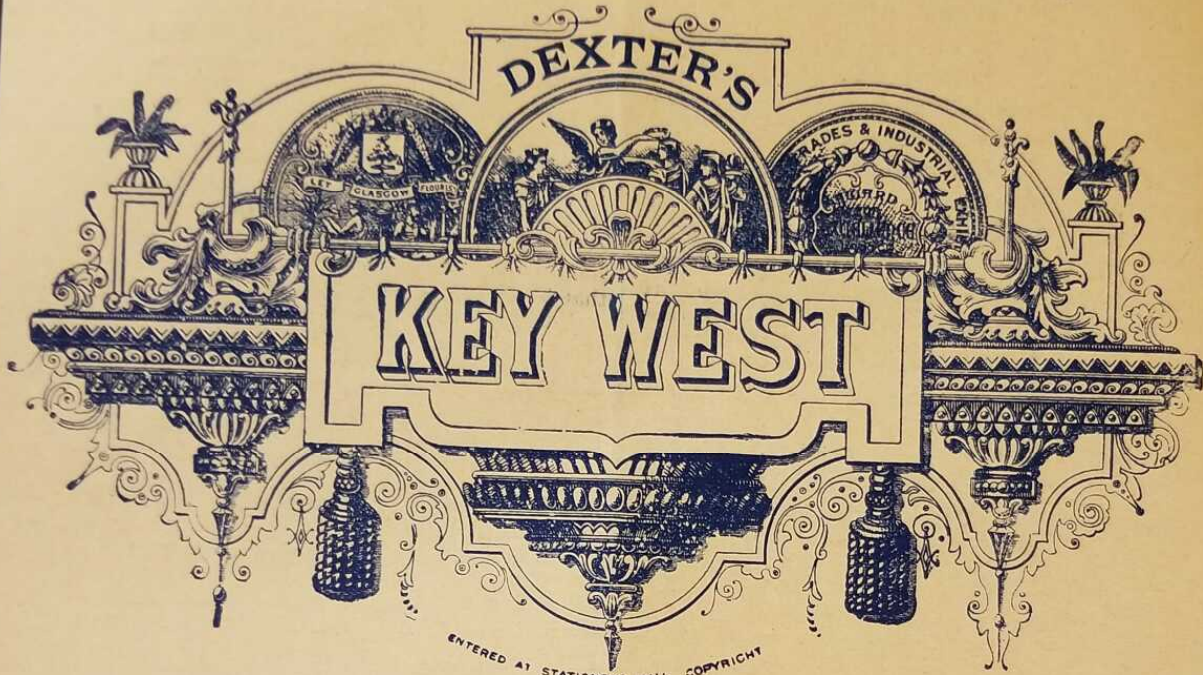
was indulged in from 10 p.m. to 3 a.m., all agreeing that the ball was one of the most successful yet held under the auspices of the Lodge. We have pleasure in presenting a portrait of the host of the evening, to whom, with the assistance of Mr. Oscar C. Moore, the hon. sec., Messrs. A. H. Cornish, assistant sec., J. H. Custance, treasurer, and a small working committee, the success of the evening is due. In addition to these gentlemen, among those whom we also noticed were Messrs. G. Ransford, G. Emblin, W. Klingenstein, C. Ransford, T. Rayner, W. C. Lightfoot, I. L. Van Gelder, S. Cohen, E. Van Raalte, G. H. Lawes, J. H. Kevis, P. Phillips, W. H. Oades, I. Zeegen, E. Drucquer (M.C.), W. H. Drucquer, D. De Meza, F. E. Brenchley, H. C. Perkins, H. B. Jackson, C. Johnson, P. R. Simons, A. E. O. Sperring, and many others well-known in the trade. Every lady present was the recipient of a beautiful gold brooch, the present of the Worshipful Master of the Lodge, a present which is always useful to the delightful sex, and needless to say, it was much appreciated.



EMIL G. GRAHNERT, Esq., W.M.,
"Sir Walter Raleigh" Lodge (2432).

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

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Genuine Original 2^d. Key West,

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There are many imitations.

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Our Smoking Mixture.

CIGARETTE-MAKERS AT WAR.—A fierce women's battle is reported from Venice. A few days ago the majority of the women workers in the State cigarette factory left their work. About 80 of their companions remained on. The strikers and the "blacklegs" came into conflict, tearing each other's hair. As the narrow street in front of the factory did not afford them sufficient elbow-room for fighting, the combatants moved to the Station Square near the Grand Canal. Here a veritable battle took place. The strikers, being in the majority, sought to force the "blacklegs" into the canal, but the gondoliers who were waiting in front of the station joined with the minority and drove the strikers into the station. The police and railway employees now took action, and locked the strikers in the waiting-room where they were kept shut up until the gondoliers and the "blacklegs" had left the battleground.

JABBERJEE'S TASTE FOR SMOKE.—Cigarettes, imported chiefly from the United States, are being now consumed on a vast scale in British India. Not only Indian men and boys, but Indian women and girls, are fast taking to cigarette smoking. In the respectable middle classes this practice is still hated, but in the other classes the conquest of the cigarette is complete.

WOMEN'S CHURCHWARDEN CLUB.—Readers of the *Chronicle* are discussing the question, "Should Women Smoke?" A correspondent, who signs himself William Henry, D.Sc., writes:—Women should eschew the pernicious cigarette, both for the sake of their eyes and their teeth, or use a "holder." Better still, they should smoke a long clay pipe. The old-fashioned churchwarden is the most healthy of all pipes. I suggest the founding of a "Woman's 'Churchwarden' Club." A pretty woman emitting occasional graceful whiffs from such a pipe, and in the intervals daintily toying with its stem, would present a charming sight.

CIGARETTES THAT EXPLODE.—One would have thought that the stupid joke supposed to be hidden in cigarettes that explode when half-smoked had been worn out by now. However, a Jewish firm in Manchester was summoned recently for selling these articles. It transpired that there is at present no law to prevent them being sold, although the police can compel the sellers to be registered. Defendant pleaded ignorance of the regulation, and the case against him was withdrawn on his promising not to make these explosive cigarettes again.

OZONISED CIGARETTES. PETRIFYING WATER USED TO IMPROVE TOBACCO.—A London tobacco manufacturer has found what he believes to be a cure for the deterioration in aroma which experts say that tobacco suffers in the course of a sea voyage. At a private demonstration the discoverer, Mr. Louis Coen, of Denman Street, London Bridge, told the story of his find. He had long been testing the properties of certain waters of mineral springs which he used to moisten the leaf tobacco before cutting. This is a necessary process to prevent the dry leaf crumbling into dust. While recently taking the waters at Matlock Mr. Coen was struck by the revivifying influence of the well-known petrifying spring which turns fruit into stone after a prolonged immersion. He resolved to try it on tobacco in conjunction with another mineral water famous for the amount of ozone it contains. The treated leaf proved so agreeably flavoured that Mr. Coen has decided to apply the process to every cigarette that he makes. Recently a parcel of Virginia leaf was divided in half, and one portion was sprayed with the mineral waters as combined by Mr. Coen and the rest with ordinary water after the old method. The leaf was cut and made

into cigarettes. When smoked there was a marked difference. The treated cigarettes had a softer and peculiarly fresher flavour, which the demonstrator attributed to the ozone. The treatment improves Turkish tobacco as well as Virginia. Mr. Coen does not believe that the treatment alters the flavour of tobacco, but that it restores the original aroma lost during the sea voyage to this country.

"A CENTENARIAN SMOKER."—Adam Luckner, who celebrated his one hundredth birthday recently, has received letters from physicians in various parts of the country inquiring as to the truth of the reports sent out that he had used tobacco in moderation for eighty years, and that he attributes his longevity to this habit. "I suppose many people honestly believe that I am joking when I say that I have indulged in tobacco for so many years," said the centenarian. "The fact of the matter is, I do not consider it anything to brag about, and I suppose the doctors will say that I am out of my head, but nevertheless it is true that I have used from one-half to a package of tobacco each day for the last eighty years. Considering this daily consumption, many people would say that I have used tobacco in excess, but I call it moderate, as at no period of my life has my health been impaired in the least by this habit. Tobacco has not only given me great pleasure, but I have found it to be an excellent tonic for the nerves. Of course it may prove injurious to some people even when used in moderation, but I am judging my own case. I have always made it a rule not to indulge in tobacco until one hour after meals, on account of the waste of saliva, and I consider this the principal reason why my stomach has not been injured by tobacco. I never read without smoking, and in my younger days, when making my way in the world at hard, outdoor work, I sometimes consumed as much as one package of tobacco a day in working hours, and one-third of this amount in the evening, although I must admit that this was excessive; and had I continued to use so much I feel that I would not have lived to celebrate my one hundredth birthday anniversary." Mr. Luckner weighs about 150 pounds, and asserts that his appetite is as good as it was fifty years ago, although he never was an epicure. He has not been confined to his bed from sickness one day, and, unlike most aged people, he does not voluntarily seek his bed through the day for a short nap.

STRANGE MARRIAGE CEREMONY.—The wild tribes of the Malay Peninsula have a peculiar wedding rite as one of their customs. It is usually described as the ant-heap ceremony, the bridegroom being required to overtake the bride before she has run seven times round a small mound like an ant-heap. Before the chase the man is subjected to a severe catechism by the woman's representatives, the questions asked being of a most searching description. Thus:—"Can you fell trees?" "Can you climb for fruit?" "Can you find turtles' eggs?" "Are you clever at using the blowpipe?" "Can you smoke cigarettes?" This last query doubtless relates to the fact that the ceremony sometimes concludes with the smoking of a cigarette jointly by bride and bridegroom.

TOBACCO-EATING SHEEP.—The family of Mr. Thomas Baker, of the Lodge, Hockcliffe, Bedfordshire, is deeply lamenting the death of a pet sheep, which had attained the patriarchal age of ten years. This petted animal has followed members of the family about the house and grounds and village roads with cats and dogs as companions. It fared well on cake and beans, partook freely of any human food except meat, and had a special liking for jam and tobacco.

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LORDS OF ENGLAND, 100's, 50's, 25's,

BRITANICAS, 100's, 50's, 25's,

PRINCESSAS, 100's, 50's.

Attractive Window Show-cases, containing 450 Cigars (Cigars charged only), supplied without extra charge.

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Trade News and Notes.

NEW LONDON BORNEO TOBACCO.—The directors declare an interim dividend on account of 1903 of 4 per cent. on the paid-up capital of shares Nos. 1 to 30,000.

BRYANT & MAY.—The directors of Bryant & May, Ltd., have declared a dividend of 7s. per share on the preferred shares and of 5 per cent. per annum on the deferred shares for the half-year ended 31st December, 1903.

WIDOW'S LAST SMOKE.—Mrs. Sarah McCumskay, aged 70, a Lancaster widow, smoked a pipe, believing that it relieved the pain of her rheumatism. While smoking in her bedroom on January 15th her nightgown and skirt caught fire, and she was burned to death.

SMOKING IN BED DANGER.—Early on the morning of January 27th John Kinghorn, aged 60, was burned to death in his house at Church Street, Maryhill, Glasgow. He had been smoking in bed, and when the firemen broke into the house his bed was enveloped in flames and Kinghorn was found burned to death.

ACCIDENT TO A TOBACCONIST.—On Saturday, January 23rd, while Mr. A. T. Patterson, a Perth tobacconist, was riding into the city on his motor-cycle, something went wrong with his machine at the foot of the brae at Craigie Park Terrace, and he was thrown to the roadway. Fortunately he received no serious injury.

U.S. TOBACCO TRUST IN GERMANY.—We are informed on the highest authority that the American Tobacco Co. has no shares in the Georg A. Jasmatzki Co., of Dresden. Outside the German shareholders the only shareholder is the British-American Tobacco Co. Ltd., which is, of course, an English Corporation having its registered office in London.

PAINFUL ACCIDENT TO A TOBACCONIST.—A serious accident has befallen Mr. Thomas Boyles, who carried on a successful tobacconist business in Crouch Street, Colchester, for many years, and retired recently. He was stooping in his conservatory at his house, Mayfair, Cressfield Road, when a spike of a cactus plant pierced the eyeball. It is feared the sight will be lost, despite the efforts of Dr. Renny, who was called in, and did all that was possible. Mr. Boyles is well known in Colchester, and much sympathy will be felt for him.

IMPERIAL TOBACCO RESULTS.—It is satisfactory to observe by the dividend just announced that the Imperial Tobacco Company has done very well for the year ended 31st October last; so well, indeed, that the directors are able to declare the first dividend on the Deferred Ordinary Shares at the rate of 4 per cent. Whether there has been any very large increase in profits remains to be seen, as it was not through lack of earnings in 1901-2 that the Deferred did not participate in the distribution, but simply because the Board considered it wiser to place the large sum of £150,000 to reserve, and also to carry a big surplus over. The Preferred Ordinary, of course, gets its 6 per cent., as the Deferred is not entitled to any return until that amount has been paid on the prior security.

MILLIONAIRE'S SUICIDE BEFORE OPERATION.—Mr. George Storm, a well-known millionaire tobacco manufacturer, of New York, committed suicide on January 14th by shooting himself. He was suffering from appendicitis, and his physician had declared an operation necessary. Deceased committed suicide rather than undergo the operation.

SUGGESTED REDUCTION OF DUTY ON MANUFACTURED TOBACCO.—A communication has been received by the Liverpool Chamber of Commerce from the Chancellor of the Exchequer acknowledging receipt of their memorial in favour of reducing the duty on manufactured tobacco, and promising "most careful consideration" of the matter.

DEARER MATCHES.—Headed by Messrs. Bryant and May, an association comprising all the large match manufacturers in the kingdom has been formed for the purpose of putting up prices. The firms concerned have each placed the sum of £250 in the hands of the chairman of Messrs. Bryant & May (Mr. Bartholomew), who has the power to inflict fines in any case of underselling by its members, or any breach of the rules. Wax vestas which could be purchased previous to January 1st last at 4s. per gross are now raised to 6s. per gross, so that the very lowest price the wholesale dealer can re-sell at is 6s. 6d. The street hawker will suffer considerably, as he will have to pay 1½d. per dozen more for his matches than formerly. According to an expert who writes to the *Daily Mail*, the sole purpose of the movement is to supersede wax vestas by placing pine wood matches on the market. Twelve months ago a similar scheme was tried, but it failed, as there was then no penalty for under-

selling. Our correspondent sees in the scheme what he terms an American trap, into which the British manufacturers have fallen headlong. All along American manufacturers have had designs on our match trade, which is confined to some eight firms. Two years ago the Diamond Match Company absorbed Messrs. Bryant & May, who, rather than face a ruinous war, came to an understanding with the newest form of invasion.

KENNEDY'S TOBACCO FACTORY.—**HOPEFUL NEWS.**—The *Irish Tobacco Journal* states:—"Just as we go to press we learn of a rumour to the effect that the above factory has been purchased by the Imperial Tobacco Company. We are not, however, in a position to say if there is any truth in the statement." In another paragraph the same paper says:—"Public interest continues to be manifested in the closing of the above factory, which is now, unfortunately, an accomplished fact. As may be seen from our table of statistics for the month of December last, the firm paid no duty during that period. We understand that, with the exception of a few clerks and workmen, all the hands have been dismissed. The former are engaged in collecting the debts, and the latter looking after the little stock that still remains on the premises. We learn on reliable authority that a Liverpool gentleman in the leaf

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TRADE NEWS AND NOTES—continued.

trade, who is well-known in Ireland, has been in Dublin recently with a view to purchasing the concerns, good-will, &c. It would mean a great boon to the many workers who have been turned away, and so far are unable to procure employment." We have made inquiries in quarters likely to have the latest information, and are in a position to state that negotiations are going on between the representatives of at least two English firms and the representatives of Mr. Kennedy for the purchase of the premises and plant, and that it is not impossible these negotiations will lead to the re-starting of the factory.

DISTRESSING SUICIDE AT BELGRAVE.—A sad case of suicide has been brought to the notice of the police, an elderly man, named Alfred John Baines, who kept a small tobacco and sweet shop at 299, Belgrave Gate, poisoning himself by taking carbolic acid. For some time past Baines had been depressed because his business was not doing better, both he and his wife being unable to follow any separate occupation. He went to the shop of a chemist in the neighbourhood and purchased a quantity of carbolic acid, saying he required it for disinfecting purposes. He was subsequently discovered by his wife in a dying condition. Dr. Crosfield was immediately summoned, but despite his attentions Baines died shortly after his arrival.

BIRMINGHAM TOBACCONISTS' ASSOCIATION.—BOYS AND CIGARETTE SMOKING.—The annual meeting of the Birmingham and District Tobacconists' Trade and Benevolent Association took place on January 22nd at the Colonnade Hotel, Birmingham. The chair was occupied by Mr. L. P. Ashcroft, and there was a representative attendance.—The Chairman moved the adoption of the report, which stated that the total income for the year was £40, with an expenditure of £35. The total funds of the Association stood at £397. It had not been deemed advisable—at any rate for the present—to form a money club or sick society, the feeling of the trade having been tested. The report stated that in view of future developments and a probable alteration in the duty on tobacco, the necessity for a stronger trade association was never more urgent and important. Mr. Ashcroft pointed out that the subscriptions from manufacturers had been well maintained. He regretted, however, that there was a slight falling off in the number of members, especially having regard to the increased activity of the Association. The question of the formation of a money club would remain in abeyance, but he had not given up hope of its establishment. To the officers who had worked so assiduously he tendered thanks. The resolution was seconded by Mr. Harbun, and adopted. Mr. Bodman moved the reappointment of Mr. Ashcroft as president, pointing to the excellent work which had been accomplished during his year of office. Mr. Margorchis seconded the resolution, which was unanimously agreed to. Mr. Ashcroft, in reply, said there were no marked features of interest in the retail trade during the year, but in the near future there might be an alteration in the tobacco duty. One section of the trade desired a reduction in the duty. Another matter which interested them was the sale of tobacco to juveniles, and in this connection he observed that a branch had been established in Birmingham of the International Anti-Cigarette League. While in favour of the movement, he did not think the evil was so great as was suggested. (Hear, hear.) He did not, of course, deny that many boys smoked, but he should say it was to a more limited degree than had been represented. As tobacconists they did not encourage the patronage of boys. (Hear, hear.) There was a good deal of talk of loss of vitality through cigarette-smoking by boys, but in his judgment it was not due entirely to this cause. He believed that the cramming at school of a jumble of useless subjects, before the minds of boys were sufficiently developed to receive them, was largely responsible for lack of vitality. (Hear, hear.)

Mr. Harbun was re-elected vice-president, and the other officers were reappointed—hon. treasurer, Mr. J. Booker; and secretary, Mr. H. G. Shepherd.

THE AUSTRALIAN TRADE.—It is understood that an important amalgamation of interests in the tobacco trade will shortly be announced. Some time ago the British and American Tobacco Company—an offshoot of the American Tobacco Company and the Imperial Tobacco Company of Great Britain—acquired the business and factories of T. C. Williams, of Virginia, large suppliers of plug tobacco to Australia. Subsequently the British and American Tobacco Company acquired a long lease, without disturbing the control or the distribution, of David Dinlop's factories and Derby brand of tobacco, which is popular in Australia. The British and American Company has now, it is understood, completed arrangements for amalgamation with the largest tobacco and cigar wholesale house in Melbourne, and it is probable that a somewhat similar movement will be made in Sydney. The position here is becoming decidedly interesting. The British and Australasian Tobacco Company controls a very large proportion of the local manufacture of tobaccos, while the British and American Tobacco Company owns the principal brands of imported plug tobacco in the Commonwealth, and by the latest move will largely extend its interests in other directions.

TOBACCO TRADE SPORTS.—The committee of the Tobacco Manufacturing Trades' Annual Athletic Sports have arranged to bring off their great event of the year on Saturday, 18th of June. The well-known ground at Putney has been secured, and it has been decided that the proceeds, after providing for working expenses, and allowing a sufficient balance to carry forward to next year, shall be handed over to the Tobacco Trade Benevolent Fund.

Foreign.

ARGENTINE TOBACCO.—The tobacco crop at Cerro Cora, Misiones, was reported to be in excellent condition. The quantity sown is given at 1,200,000 plants, and, barring any unforeseen mishap, this will be the largest crop in the history of that place.

JAPANESE TOBACCO.—In conjunction with the Tobacco Monopoly Bill, the Japanese Government are said to be considering the question of introducing a Free Port Bill for the purpose of encouraging the exportation of tobacco. The idea is to establish, within a specified limit of certain open ports, such as Kobe and Nagasaki, private factories to carry on the manufacture of tobacco intended for exportation; and, further, the Government will supply its manufactured tobacco to exporters at cost price.

BRITISH CIGARETTE FACTORY AT CHEMULPO.—A despatch has been received at the Foreign Office from H.M. Minister at Seoul, transmitting a memorandum from the British Vice-Consul at Chemulpo, reporting the establishment of a new British enterprise, the Chemulpo Cigarette and Tobacco Company, at that port. There are in operation six machines, two cigarette-making, one cutting, one pressing, one grinding, and one engine. It is estimated that the daily output of cigarettes will be 500,000. The main object of the company is to enter into competition in Corea itself with importations of cigarettes from Japan and elsewhere. It is not proposed to undersell imported cigarettes, but it is hoped to encourage sales by bestowing larger discounts upon dealers, and allowing greater latitude as regards time of payment than the agents of Japanese cigarettes enjoy. The intention is also to extend the trade to China and India in the course of the year, orders having already been received from these countries.

TRADE NEWS AND NOTES—continued.

TOBACCO REGIE IN BOSNIA AND THE HERZEGOVINA.—A report has been received at the Foreign Office from H.M. Consul-General at Sarajevo on the Tobacco Régie in Bosnia and the Herzegovina, from which it appears that anybody wishing to plant tobacco must first procure a licence, valid for one season, from the Provincial Government. In the year 1902, 4,294 such licences were granted in Bosnia and 14,000,000 plants raised, while in the Herzegovina 15,371 licences were granted and 102,000,000 plants raised. The tobacco crop in Bosnia and the Herzegovina yields annually from 25,000 to 37,000 metric quintals (2,460 to 3,640 tons), of which about one-fifth is grown in Bosnia. In the year 1902, 20,530 quintals of tobacco were manufactured in the four Government factories of Sarajevo, Mostar, Travnik, and Banjaluka, and the rest of the crop was exported. Of the exported raw tobacco leaf the Austro-Hungarian "Régies" took the greater part, and the remainder went chiefly to Egypt and Morocco. Seventy million cigarettes were manufactured at the above-mentioned Government factories, and the rest of the 20,530 quintals of leaf was made up as smoking-tobacco of various qualities. Attached to the Consul-General's report are tables giving the wholesale and retail prices and the designation of the different qualities of tobacco and cigarettes manufactured by the Bosnian-Herzegovinian Tobacco Régie. These tables, together with the full report, may be seen on application at the Commercial Intelligence Branch of the Board of Trade, 50, Parliament Street, S.W., any day between the hours of 10 a.m. and 5 p.m. (Saturdays, 10 a.m. to 1 p.m.).

IRISH-GROWN TOBACCO. FRESH EFFORTS TO PRODUCE A MARKETABLE CROP.—Will Irish-grown tobacco ever equal the famous brands of the Wills, the Players, and the Hignetts? And will the Flor de Hibernia vie with the choicest Havannas? Mr. William Redmond, M.P., is sanguine, and in company with the Irish Agricultural Department is doing much good work towards creating this new Irish industry. Speaking to the Parliamentary correspondent of the *Daily Mail* recently Mr. Redmond said:—"Sir Horace Plunkett, who owns a ranch out in the States, and goes there every year, will shortly return and bring with him, I believe, an expert to advise about tobacco-growing in Ireland. The small experiments which have already been made prove that a certain class grows splendidly in Ireland. It does not yet, of course, compete with the finer products of Virginia, but it has been demonstrated that with care and experience it may be made a very saleable article. The small experiments which have been made having proved so successful, planting on a much larger scale over some hundreds of acres will now be tried. Sir H. Wills, the Chairman of the Imperial Tobacco Co., regards the matter with benevolent interest, and the Chancellor of the Exchequer has agreed to give an abatement of one shilling per pound off the excise duty on Irish-grown tobacco. This year's extensive experiments will take place in Meath and Wexford, and I may remind you that it was down there, at Youghal, where he lived, that Sir Walter Raleigh grew the first tobacco planted in these islands. All these plantings are illegal under the Act of 1831, and I am introducing a Bill to render legal that which the authorities now have to wink at."

Law.

EDINBURGH SLANDER CASE.—Lord Kyllachy closed the record in an action by Richard Lockyer, sole partner of the firm of R. Lockyer & Co., tobacco importers and cigar manufacturers, Bath Street, City Road, London, against Walter James Pritchard, carrying on business as

a cigarette manufacturer at 33, Lothian Road, Edinburgh, for £1,000 damages for alleged slander. The pursuer states that for some time prior to 2nd November, 1903, the defender was engaged as a commercial traveller by his firm. On 3rd November, 1903, the pursuer's firm issued a circular to their trade customers, stating that the defender was no longer in their service. On 7th November the defender issued a circular, in which he stated that he had commenced manufacturing high-class cigarettes, and had made arrangements to supply only hand-cut high-class Virginia leaf. Hitherto, he added, "I have only been able to supply you with machine-cut tobacco." The pursuer says that these statements represent that while the defender was in the service of the pursuer's firm the latter supplied to his customers, through the defender, only cigarettes made of machine-cut tobacco, which is cheap and inferior in quality, falsely representing the same to be made of hand-cut tobacco, which is dearer and superior in quality, and thus dishonestly deceived his customers to his own gain. This very serious accusation is, the pursuer avers, absolutely untrue, and was known by the defender to be untrue, and has done and will continue to do him very serious damage. The defender denies having slandered the pursuer. He explains that he was not dismissed from the pursuer's service. He was not his servant, but only took orders on commission for, among others, the goods of the pursuer's firm. He felt much aggrieved by the terms of the pursuer's circular, and composed and issued his counter circular under the influence of strong feeling. If anything in the circular is capable of being construed as involving any imputation upon the pursuer's character and reputation, the defender retracts and apologises, and declares such imputation to be unfounded. The pursuer, he says, has suffered no loss or damage by reason of the circular. Issues were ordered for trial of the case. Counsel for pursuer—Mr. Orr. Agents—Winchester & Nicolson, S.S.C. Counsel for defender—Mr. McLennan. Agents—McNab & MacHardy, S.S.C.

AMUSING CASE AT CAMBRIDGE. EXTRA-ORDINARY ALLEGATIONS.—James Mayo, Doctor of Law, residing at 6, Warkworth Terrace, Cambridge, claimed from John Kittridge, tobaccoist, living at 8, Warkworth Terrace, an injunction and damages of the amount of £20. The complaint was that "a nuisance is, and has been for two years at least, inflicted on the complainant by defendant's lying, insulting cries, annoyances and disturbances of a wilful kind, rendering sleep impossible, intermittently during the night by means of talking machines, electric wires, words uttered from open windows, and other processes." Dr. J. W. Cooper appeared on behalf of the defendant.—His Honour (to the plaintiff): Does anyone represent you? Defendant: No, sir, I fear not. May I ask you whether I may put questions to my witnesses?—His Honour replied in the affirmative. Plaintiff then requested that he might be allowed to draw nearer, and his Honour complied. Replying to his questions, the plaintiff said he was Rector of Buckland, in Kent, and a Doctor of Law in Cambridge.—His Honour: Will you tell me the noises you complain of?—Plaintiff: Well, the nuisances are incessant disturbance of me and annoyance of me, and I accuse Mr. Kittridge of abusing his house.—His Honour: Have you a fuller statement?—Plaintiff produced a roll of manuscript, and said it would take about five or seven minutes to read.—His Honour: Do you swear all this is true?—Plaintiff: Oh yes, sir. He then proceeded to read the following statement:—"Mr. Kittridge lives at 8, Warkworth Terrace, and I, the plaintiff, at No. 6. But at the top storey the houses adjoin, owing to my having taken in a part of No. 7, though this part has now, with regard to two rooms, been given back. Mr. Kittridge has lived at No. 8 about three years, and nearly the whole of that time his family have grossly abused their house to promote my annoyance, the worst part of all being the nightly outrages which his sons commit

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TRADE NEWS AND NOTES—continued.

in calling out insulting names at me, for the purpose of waking me out of sleep. These cries have been created intermittently from two in the morning till nearly eight. I have repeatedly asked all my own family whether they heard the noises complained of. They have asserted they have not (which I believe to be false and to be simply the effect of their being afraid to say yes). (Loud laughter.) Assuming they have not heard, I am forced to the conclusion that the Messrs. Kittridge have some artificial means of making their voices heard by me alone. They are as well aware where my bed is as I am myself. I believe that they use talking machines and electric wires contrived to convey sound to a certain point only. I have seen what looked like an electric telegraph wire in their garden, besides an unintelligible system of beams, boards, and ropes which I conclude to be part of some telephoning system. Immediately opposite Warkworth Terrace, about 60 yards off, is Melbourn Place, in which a single telegraph clerk, employed at the Post Office, lives. It is my contention that the Messrs. Kittridge are in league with this man, who will be called as a witness, the process being that the Melbourn Place man searches my room with an exceedingly strong electric searchlight, and conveys a message to the Kittridges by wires or Marconi's wireless telegraphy, or telephoning signals, to let them know when is the right time to call out and wake me. The things called out are of the most scurrilous and offensive character possible; words and phrases which bring into ridicule and contempt the names of my whole family and friends both here and at a distance. Disagreeable and insolent familiarities are indulged in, as 'Very economical of you to keep but one servant,' 'Don't you wonder how we afford it'—meaning this electric signalling. One night, when I went out to try and stop the calling out from Coulson's Yard, the instant I opened the door I heard one of the Kittridges whistle to give the boy in that yard the signal that I was coming. It is about two years that I called upon Mr. Kittridge when the annoyance was going on very badly to ask him to stop it. This was followed by Mr. Kittridge's going to the Police Court next day and complaining that I had violently disturbed him, but I submit that a neighbour who is injuring you must expect, whether night or day, to be requested to leave off. I now come to the abuse of Mr. Kittridge's house in the daytime. I argue that it is an abuse of a house, and an intolerable nuisance, to maintain a ceaseless watch at the windows with the object of finding when your neighbour leaves his house, so that you may follow him up on a bicycle and call names after him of a foul and calumnious sort, unfit to be repeated, and post unscrupulous boys and men to waylay you and dog you every step of your way, and spy out every single act of yours. This is exactly what the Messrs. Kittridge have been doing this two years and more. It is true to say that I have never been out of my house all this time without being followed by the Kittridges and one or two confederates of theirs. Once when I was going to London I looked back to wave my hand to my household, when the only object rivetting my attention was Mrs. Kittridge, with her body thrust very far out of the window, eyeing me with remarkable eagerness. The result was, as usual, a pursuit to the place I was going, and this has been my experience for several years that I have not been allowed to leave Cambridge for even a day without being followed up by Coulson, Adams, Watt, and Kittridge, or some of them, and the repetition of the waking calls in the dead of night. When I went to Eastbourne last June, Kittridge sent a party of two, who travelled up to London with me in the same carriage. Coulson, with several men, was on the platform at Victoria Station, and his agents were at Eastbourne, horribly insulting me by night and day the four days I was there. When I went to a curacy at Potterspur, Coulson, Watt, and Adams came after me and prevented my having a single satisfactory night's rest. I spoke in

my plaint-note of cries at open windows. This is done by the Kittridges in summer at night, and at all times when I come back to my house, also when I pass their houses. It will be said that I must sustain this by evidence, but in the first place I must declare that my own statement on oath is evidence, and that it deserves some weight. Next it is admittedly difficult to bring witnesses who will say they have heard insults, when those insults have not been directed at them. I call attention to the arguments that I have used, that ingenious experts at telegraphy and telephony are well skilled in causing their nocturnal calls to be heard at a certain point and no other, to the exclusion of the intermediate rooms in a row of houses. I have at no time given the slightest provocation to the Kittridges to behave in the manner I have mentioned. There are many things done by neighbours which are felt to be nuisances, but which are not openly complained of, because there is no leading case to be quoted, as a precedent for their correction, but still more because it is the fashion to laugh at some very real grievances instead of suppressing them. Now if this were a suit for stopping heavy printing machinery, or jangling ironworks, or building operations at night, most serious attention would be paid to it. But when it is only that an inoffensive and obscure townsman is allowed no sleep any night in the whole year, go where he will, by a gang of four enemies who have no excuse for their enmity, the public sees a most merry comedy and is vastly entertained. How can a man maintain his health without any sleep? There is much more of this sleep-murdering in vogue than good, easy-going, prosperous people are willing to admit. Do they call out 'Cuckoo' at Jones at odd times of the night? What a joke! Do they follow him up with the help of bicycles and telegrams wherever he goes? How exquisitely amusing! Damages and injunction! He ought to be immensely obliged for being given an opportunity of joining in so harmless a pleasantry. If he knocks at your door at 12.30 and says 'Would you mind not calling out to me "Cuckoo" quite so loud,' go to the magistrates; tell them, tell the Police Superintendent there is a raving maniac of whom you live in quaking terror, and they will send a policeman to warn you, and a summons and a fine will be the result of the repetition of the offence (?) But I have been taught, if my brother sins against me, to go and tell him his fault. I have done so. The damages are laid at £20. Twenty thousand would be no compensation to me for the pain and trouble, the vigilant and bitter torture the defendant's family has inflicted on me. I wish for an injunction to cause the Messrs. Kittridge to leave me alone, and let me have something approaching to the same chance of life and its slight enjoyments, of a night's rest after a hard day's work, that the meanest of His Majesty's subjects is wont to expect." Plaintiff had subpoenaed several witnesses, and called for Professor Thompson. He addressed him upon the duty of truthful evidence, and said "I trust you will answer my questions with the consideration which the intricacy of these scientific cases demands. Given two rooms," he continued, "on the same storey in a row of houses, is it possible for sound to be transmitted by electricity from one room to the other, a third room intervening, and not being affected by the sound?"—Witness: If you had a telephone in one room and a telephone in the other, and a wire between, you could.—But if you had a telephone in one room and not one in the other, but a wire, could you do it?—No.—Are there no means of transmitting sound except by telephones. Certainly.—Is there such a thing as wireless telegraphy? Yes.—Then neither sounds of the wires are required if sound can be transmitted by electricity? And a very considerable capital.—Are you aware, sir, that Henry Adams, a Post Office telegraph clerk, is considered a very great expert in the matter of electricity? No, I am not.—Are you acquainted with that man? No, not the Mr. Adams who is represented in the *Cambridge Reporter* as

TRADE NEWS AND NOTES—continued.

having contributed something to the maintenance of the Philosophic Society at one of your meetings? No, sir.—What is the effect of the Marconi system in conveying sounds? I cannot answer that, I do not understand it.—Then you could not say "No" to the assertion of mine that by the Marconi system it is possible to accost a person without the means of wires? If the person who receives the message is carrying a Marconi system he might, but it is a very heavy thing to carry.—Have you heard of such a thing as instructions given by Admirals to ships from a distance by means of the Marconi system? Yes.—What power have the Rontgen rays to enable a person to read letters inside thin envelopes without opening them? I have never tried.—But supposing a man were rascal enough to try, do you say it is possible by means of Rontgen rays to make himself aware of the contents of letters? Of the contents of an elaborate letter, certainly.—What power has the strongest electric searchlight to see through a window sixty yards off? I don't know.—The witness Newman was unable to be present through illness, and the plaintiff naively inquired, "May I read the questions I wished to ask him?"—His Honour: No, it is not allowed. The Rev. Edmund Pearce was then called, and stated: I live on Parkside, in Warkworth Terrace.—Plaintiff: Have you heard nightly calls intended, or generally understood, for my special hearing, from Coulson's house or the yard between Mr. Armitage's garden and Warkworth Terrace at No. 1 end?—Witness: No.—Have you ever heard it stated that Dr. Barnes left the house that is now yours because of these cries?—Dr. Cooper objected to the question.—Plaintiff: Have you ever heard Thomas Coulson, himself, about six o'clock in the morning, calling out insulting names to me?—Witness: I have not.—Henry Adams, a Post Office telegraph clerk, residing in Melbourn Place, was put into the witness-box, and Dr. Mayo inquired: "Have you intimate acquaintance with a plan of action regarding me, with Kittridge, Coulson, and a person called Watt?"—Witness: None whatever.—Did you, and did members of your family, go to a place called Potterspur, Northamptonshire, while I was there? Never.—Did you employ an electric battery to knock the walls of my bedroom? No.—Have you been in the habit of inspecting my letters, both outward from and into Cambridge, and those also of my family? No, sir.—Will you swear you never obtained information which was in a letter of mine, and handed it to another man? That is not the case.—Will you swear that you have got no letters of mine? I will swear it.—In the subpoena of mine you are required to produce any letters you receive of mine? I did not know what the complaint was till I entered into Court.—How many houses have you lived in at Melbourn Place?—Witness, misunderstanding the question, replied "Eighteen."—Dr. Mayo (triumphantly): Oh, you have lived in eighteen houses!—Witness said he understood the plaintiff as asking how many years he had lived in Melbourn Place. Plaintiff: Of how many houses have you been tenant in Melbourn Place?—Witness: Two.—Are you under notice to go now? Oh no, sir.—Have you given information contained in letters, postcards, or telegrams for me to anybody? Certainly not.—Have you received money from Coulson for things done or called out at me? Now, sir! Never.—Have you received the equivalent of money? No, sir.—Have you received thanks? I have received nothing from Mr. Coulson.—Well, have you received thanks; they are nothing. No, sir.—The plaintiff then called Philip Watt and Dr. Nichols, but neither appeared to give evidence. Plaintiff's little son, Robert Hobart Mayo, was then examined by his father. He denied any knowledge of the alleged outcries. Plaintiff: Have you been in the habit of being kept awake by Mr. Kittridge's piano a good hour or two, as a rule, every night?—Witness: No.—I do not refer to the last three weeks, but to the time previous to that? No.—To what extent have you

been kept awake? I have not been kept awake at night.—Have you heard the piano at all? I have heard it in the daytime.—You have not heard it at night? Not at all.—His Honour said the plaintiff's opening statement was not borne out by a single one of the witnesses he had called, consequently he gave judgment for the defendant, with costs.—Plaintiff: I ask you to be merciful. I have already paid £6. Upon the application of the plaintiff, the complaint against Thomas Coulson, which was of a similar nature to that preferred against Mr. Kittridge, was struck out. Throughout the case the merriment of those present in Court was restrained with difficulty by the usher, and during the examination of various witnesses, called by the plaintiff, roars of laughter were of frequent occurrence.

New Companies.

CARRERAS AND MARCIANUS CIGARETTES, LTD.—Registered January 21st, by Beyfus & Beyfus, 69, Lincoln's Inn Fields, W.C. Capital, £15,000, in £1 shares. Objects:—To adopt an agreement with Carreras, Ltd., and to carry on the business of cigarette, cigar, and tobacco merchants, manufacturers and importers of and dealers in tobacco, cigars, cigarettes, snuff, matchlights, pipes, and smokers' requisites, &c. No initial public issue. The first directors (to number four) are W. J. Yapp, B. Baron (Chairman and Managing Director), L. B. Baron, and J. W. Cundell. Qualification, 500 shares. Registered office, 4-7, St. James' Place, Aldgate, E.C.

Public Companies.

The annual meeting of the **BRITISH DELI AND LANGKAT TOBACCO COMPANY** will be held at the offices, 14, St. Mary Axe, E.C., on Thursday, February 25th, at noon. To entitle holders to attend or vote, share warrants should be deposited two clear days previously at the offices, or with the Deli Maatschappij, Amsterdam.

CIGAR COLLECTING MANIA.—An interesting peculiarity in collections is that of a patient Parisian who has succeeded in obtaining some 300 cigars from the cases of Kings and other celebrated personages. Heading the collection are King Edward's cigar and the German Emperor's, the virginia of Francis Joseph, and the King of Italy's trabuco. There is one from the case of General Mercier, and a formidably strong one from Sir Wilfrid Laurier, side by side with another "royal weed" given by the King of Portugal to the British Ambassador at Paris. Perhaps the best cigar, from the smoker's point of view, is Sir Thomas Lipton's. It cost something like half-a-crown.

DO BLIND MEN SMOKE?—This is a question which has been often asked, and never satisfactorily answered. The anti-smoker will tell you that as soon as a man becomes blind he gives up the "tobacco habit." Yet we know at least half a dozen blind men at various street corners who still enjoy their pipe. It is true that the ascending smoke from the bowl is a great part of the fascination of the pipe, but one cannot imagine the ordinary navvy, who is no day-dreamer, smoking for the mere look of the thing.

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From the "London Gazette."

Receiving Orders.

ASPLAND, JOHN HENRY, tobacconist, 210, Thornton Road, Bradford. Date of order, January 1st, 1904.

BEDFORD, JOHN EDGAR LEES, tobacconist, late 11, Union Street, and 14, Stead Street, now 2, Otley's Court, Halifax. Date of order, January 19th, 1904.

CALLAWAY, CHARLES, tobacconist, 35, Sadler Gate, Derby. Date of order, January 19th, 1904.

First Meetings and Public Examinations.

ASPLAND, JOHN HENRY, tobacconist, 210, Thornton Road, Bradford. Public examination, County Court, Bradford, February 3rd, 1904, at 10.

BEDFORD, JOHN EDGAR LEES, tobacconist, 2, Otley's Court, Halifax. Public examination, County Court-house, Halifax, February 8th, 1904, at 2.

CALLAWAY, CHARLES, tobacconist, 35, Sadler Gate, Derby. Public examination, Court-house, Derby, February 16th, 1904, at 11.

Adjudications.

ASPLAND, JOHN HENRY, tobacconist, 210, Thornton Road, Bradford. Date of order, January 1st, 1904.

BEDFORD, JOHN EDGAR LEES, tobacconist, 2, Otley's Court, Halifax. Date of order, January 19th, 1904.

CALLAWAY, CHARLES, tobacconist, 35, Sadler Gate, Derby. Date of order, January 19th, 1904.

Notices of Intended

Dividends.

HORTON, JOHN, tobacco merchant, 71, Mortimer Street, and 15, Clifton Villas, Herne Bay, Kent. Last day for proofs, February 3rd, 1904. Trustee, W. Mowll, Official Receiver, 68, Castle Street, Canterbury.

JOHNS, HEDLEY, tobacconist, 115, Granby Street, 95a, West Derby Road, and 79, Kensington, Liverpool. Trustee, F. Gittins, 35, Victoria Street, Liverpool.

Notices of Dividends.

ASHFORD, ERNEST JOSEPH, wholesale and retail tobacconist, 319 and 317, Gooch Street, Birmingham. First and final, of 9s. 5½d., at J. W. B. Brown's, Prudential Buildings, Corporation Street, Birmingham, on January 22nd, 1904.

DAVIES, JULIUS LIONEL, cigar merchant, Wensley Bank, Thornbury, Bradford. First, of 1s. 11d., at 15, Kirkgate, Bradford, on January 18th, 1904.

HEALEY, JAMES, tobacconist, 74, Bolton Road, and 34, Manchester Road, Walkden, Lancs. First and final, of 1s. 3d., at the Official Receiver's, Byrom Street, Manchester, on January 22nd, 1904.

MILTON, CHRISTOPHER JOSEPH, tobacconist, High Street and Rock Hill, Bromsgrove, Worcester. First and final, of 6d., at 174, Corporation Street, Birmingham, on January 18th, 1904.

TREGANOWAN, WILLIAM, tobacconist, Victoria Place, and Slade Tregonissey, St. Austell, Cornwall. First and final, of 11d., at the Official Receiver's, Boscawen Street, Truro, on January 23rd, 1904.

Notices of Release of Trustees.

ANSELL, ARCHIBALD (trading as Walter Bernard Mallows), tobacconist, 52, Queen's Road, Brighton, late of Portsmouth. Trustee, Oscar Berry, Official Receiver, Monument House, Monument Square, E.C., and 56, Ship Street, Brighton. November 18th, 1903.

BLADES, FREDERICK ROBERT, tobacconist, 120, Newland Street West, late 22, Waterside North, Lincoln. Trustee, R. J. Ward, Official Receiver, 31, Silver Street, Lincoln. December 21st, 1903.

DRABBLE, SIDNEY HERBERT, tobacconist, late 19, Walton Road, now Hunter House Road, and 70, Pinstone Street, Sheffield. Trustee, J. C. Clegg, Official Receiver, Figtree Lane, Sheffield. December 14th, 1903.

HUTCHINSON, WILLIAM JAMES, tobacconist, 23, East Hill, and 3, Overy Street, Dartford, Kent. Trustee, R. T. Tatham, Official Receiver, 9, King Street, Maidstone. December 14th, 1903.

JARVIS, JOHN HERBERT, tobacconist, 45, Carr Street, Ipswich, Suffolk. Trustee, F. Messent, Official Receiver, 36, Prince's Street, Ipswich. December 21st, 1903.

KNIGHT, A. E., tobacconist, Hagley Road, Halesowen. Trustee, E. P. Jepson, Official Receiver, 199, Wolverhampton Street, Dudley. January 15th, 1904.

LEE, REUBEN, tobacconist, 79, Bath Street, Ilkeston, Derbyshire. Trustee, F. Stone, Official Receiver, 47, Full Street, Derby. December 21st, 1903.

MARTIN, CHARLES WILLIAM, tobacconist and stationer, 104, Marmion Road, Southsea, Hants. Trustee, J. G. Moberley, Official Receiver, Cambridge Junction, High Street,

Portsmouth. January 8th, 1904.

REYNOLDS, HENRY, tobacconist, 12, Bedminster Causeway, Bristol. Trustee, F. L. Clark, Official Receiver, 26, Baldwin Street, Bristol. December 8th, 1903.

TAYLOR, JOSHUA, tobacconist, Buckle Lane, Normanton, Yorks. Trustee, J. B. Ottley, Official Receiver, 6, Bond Terrace, Wakefield. December 21st, 1903.

Order made on Application for Discharge.

ROTHMAN, MARX, tobacconist, late 55, Fleet Street, E.C., now 140, King Street, Hammersmith, W. Discharge suspended for two years. December 8th, 1903.

Dissolution of Partnership.

PARRY, CROSBIE & CO., tobacco brokers, 28, Paradise Street, Liverpool; Edward Salkeld Forster will carry on the business.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

Wholesale Tobacconists,

140 and 140a, Houndsditch,

LONDON, E.C.

SPECIALITIES.

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

Application for Debtor's Discharge.

WADE, ALEXANDER, tobacconist, 174, Warwick Street, Pimlico, London. At Bankruptcy Buildings, Carey Street, W.C., on February 26th, 1904, at 11 a.m.

In the Matter of—

EDWARD MANN.—Public examination of above debtor, who carried on business at Bond Street, Cromer, as tobacconist and hairdresser, was held at Norwich Bankruptcy Court on January 20th. Liabilities £289 3s. 6d., deficiency £270 18s. 1d. Debtor said that he began in 1902 in Bond Street with a capital of £20, and at that time was perfectly free from debt. His brother was guarantor for £25 for him. During the first year he paid his way, and was a little to the good. In June, 1903, he took additional premises on a lease at £35 a year, but, though he was solvent, he had not really sufficient money to incur the outlay. On September 1st he made a deed of assignment, but in spite of that Messrs. Ogden's levied an execution. His gross income was £150 a year, of which about £90 a year went for rent and rates. His household expenses came to over £2 a week. Examination closed.

MARKS KANOVSKY, TOBACCONIST.—This failure occurred in March, 1903, the bankrupt having traded as above in Jewry Street, Aldgate, and in Brick Lane, and also at intervals as a mineral water and cardboard-box manufacturer. He now applied for his discharge. The liabilities were apparently £2,985 7s. 10d., while the assets had realised £7 1s. 4d. only. Mr. G. W. Chapman Official Receiver, reported that the bankrupt came to England from Russia in 1896 without any means. He stated that he borrowed £200, and started as a tobacco and cigar merchant at 33, Jewry Street, removing in August, 1897, to 124, Brick Lane. It was further reported that the bankrupt had contributed to his bankruptcy by unjustifiable extravagance in living, that his assets were not equal to 10s. in the pound, that he had continued to trade after knowing himself to be insolvent, and that he had unduly preferred certain creditors. Mr. E. Clayton and Mr. Terry appeared for opposing creditors, and Mr. E. G. Barrett represented the bankrupt. Mr. Registrar Hope said that, although fraud was not reported, the case was a very bad one. He suspended the bankrupt's discharge for six years.

J. H. ASPLAND.—A meeting was held in Bradford, on January 15th, of the creditors of J. H. Aspland, of Thornton Road, Bradford, grocer and tobacconist. The deficiency was stated to be £121, and the estate was left in the hands of the Official Receiver.

United Lankat Plantations.

"A MODERATELY GOOD YEAR"—10 PER CENT. DIVIDEND.

The fifteenth ordinary general meeting of the United Lankat Plantations Company, Ltd., was held on January 20th, at Winchester House, Old Broad Street, E.C., under the presidency of Mr. J. A. H. Drought, Chairman of the company.

The Secretary (Mr. W. M. Reeves) read the notice convening the meeting and the report of the auditors.

The Chairman said:—Gentlemen,—I do not propose to analyse the statement of accounts, which are presented to you in the form which is now so familiar to our shareholders. As you will see, we have had a moderately good year, and that the resolution I shall propose before sitting down is to the effect that we ask you to sanction a final

dividend on the ordinary shares of 5 per cent., free of income-tax; to place £1,301 9s. 9d. to credit of reserve fund for depreciation of leases, and to carry forward the sum of £4,764 7s. 3d. As you will appreciate from our accounts, we could have added somewhat to our general reserve fund, but we prefer to recommend that our balance in hand (after payment of 10 per cent. on our preference and 10 per cent. on our ordinary shares, and crediting reserve for depreciation, as mentioned)—namely, £4,764 7s. 3d.—be carried forward. When we next recommend an addition to the general reserve, we hope to have enough in hand to make it up to £100,000. You all know that this is our goal, and I think we are very nearly home in this direction. Our total reserves now amount to £105,184 7s. 7d.—that is, £90,000 and £15,184 7s. 7d.—and you will be glad to feel that in these times of depression, which have been so universal of late, all our deposits could be realised without the loss of a single sovereign, and that we have not now to bewail any "depreciation on investments." (Applause.) Just a word or two on the business of the past year, and prospects of this season. It is, I think, useful to give a few figures yearly as a guide to shareholders; at any rate, it has always been my practice to do so. Last year the total (1902) crop from Sumatra consisted of 241,238 bales, and sold at an average price of 85 cents per half kilo. This company's 8,747 bales sold for 98.8 cents per half kilo. This year's total (1903) crop we expect will reach 250,000 bales, or an increase of 10,000 bales over last year's production; our share of this total is about 10,000 bales. Of course we do not like to see an excess in production; it is not a favourable factor obtaining to high prices. Still, gentlemen, I rely now on the quality of the leaf from our estates. We have so relied in the past, and have not been disappointed. As to our own crop this season, we have encouraging advices from the other side as regards its quality, and altogether, gentlemen, I feel justified in saying with considerable confidence that, when January next arrives, you will have reason to be satisfied with the result of this year's operations. Our telegraphic advices announce that shipments to date from our estates amount to 2,581 bales. Our first sale will probably take place on 11th March, and you will be advised of progress from time to time in the usual manner. I will now propose the following resolution—my friend Mr. Wilson will second it, but before putting it to the meeting I shall be pleased to answer any questions that shareholders may desire to put to me:—"That the directors' report, balance sheet, and profit and loss account to 31st October, 1903, be adopted; that a dividend of 5 per cent., free of income-tax, be paid on and after 3rd February next to all shareholders on the register of ordinary shareholders at this date; this dividend, together with the 5 per cent. interim dividend (also free of income-tax), paid on 1st July last, making a total distribution of 10 per cent. for the year 1902-3 to the ordinary shareholders; also that the sum of £4,764 7s. 3d. be carried forward."

Mr. John Wilson seconded the motion, and it was carried unanimously without discussion.

Mr. H. H. Nelson proposed the re-election of Mr. Drought as a director, and this was seconded by Mr. L. R. Glass and unanimously agreed to.

The Chairman, in thanking the shareholders for his re-election, mentioned that he was now entering upon his fifteenth year of office.

On the motion of Mr. W. P. Pinckney, seconded by Mr. Ernest Tye, Messrs. Gane, Jackson, Jefferys, Wells & Co. were reappointed auditors.

Mr. Watson proposed a vote of thanks to the Chairman and directors, and expressed gratification with the report presented by the Board.

Mr. Pinckney seconded the motion, and it was carried unanimously.

The Chairman.—On behalf of my colleagues and myself, I am very much obliged to you for the kind way in which you have passed this resolution of thanks.

The proceedings then terminated.

Minutes of Meeting of Cigarette Manufacturers,

Held at the CANNON STREET HOTEL, on Saturday, the 9th January, 1904, at 12 noon.

There were present at the above meeting Mr. P. Teofani, of Messrs. Teofani & Co.; Mr. B. Kriegsfeld, of Messrs. Kriegsfeld & Co.; Mr. M. Weiner, of St. Petersburg Cigarette Co. Ltd.; Mr. J. W. Lynn, of Messrs. Abdulla & Co. Ltd.; Mr. Geo. Raphael, of Ottoman Cigarette Co.; Mr. J. R. Freeman, of Messrs. J. R. Freeman & Son; Mr. Geo. W. Hodgson, of Messrs. Serasko; Mr. Barkoff, of Messrs. W. Sandorides & Co.; Mr. Major Drapkin, of Messrs. Major Drapkin & Co.

On the motion of Mr. G. Raphael, seconded by Mr. Weiner, Mr. P. Teofani was unanimously elected Chairman.

The Chairman addressed the meeting, referring to its objects stated in the circular he had issued as convener of the meeting. (1) It was of paramount importance that he should elicit the opinions of his fellow manufacturers, and be fortified in his work by their friendly support and by united action. He then obtained the consent of those present in the appointment of Mr. A. Zicaliotti as Hon. Secretary *pro tem*.

The Hon. Secretary at once proceeded to read out all the letters received from manufacturers unavoidably prevented from attending the meeting, but who, without a single exception, expressed their adhesion and cordial support of the Memorial, generally requesting Mr. Teofani to sign this for them. The letters were from Mr. Albert Weinberg, Messrs. Sullivan, Powell & Co. Ltd., Messrs. Stamatopoulo and Co. Ltd., all of London; and the Messrs. Singleton and Cole, Birmingham; Edw. J. Newbegin, Sunderland; G. McCall & Son, Edinburgh; B. Muratti, Sons & Co. Ltd., Manchester; N. Procopides & Co., Manchester; Stephenson & Martin, Hull; John Young & Sons, Bolton; Percy E. Cadle & Co., Cardiff.

A draft of the proposed Memorial, to be presented to the Chancellor of the Exchequer, was then read by the Secretary, and each paragraph was critically discussed, various amendments being adopted. Before this discussion, in thorough business form, the Chairman called upon Mr. J. R. Freeman to assist the meeting with his unrivalled experience. Mr. Teofani explaining that Mr. Freeman had kindly offered his invaluable aid, and that the presence among them of this leading light of the older cigar associations he was sure would be appreciated by all. Mr. Freeman intervened when called upon with suggestions, and several knotty points were settled by the weight of his authority.

The amended Memorial was thus unanimously adopted.

MEMORIAL TO THE CHANCELLOR OF THE EXCHEQUER.

Sir,—We, the undersigned British Cigarette Manufacturers, respectfully ask that the duty on imported cigarettes be the same as on imported cigars, for the following reasons:—

1.—That from our experience we find that a large proportion of the foreign cigarettes now imported into this country are retailed from 4s. to 15s. per 100, i.e., from $\frac{1}{2}$ d. to 2d. each, and are smoked chiefly by the well-to-do.

2.—That by reason of the small duty imposed on imported cigarettes British manufacturers are being undersold by Continental competition.

Cigarettes made abroad are now being imported and sold in this country duty paid at 11s. per 1,000, as against 13s. 6d. being the price of the cheapest made British cigarette. We have already been injured by the sale of these inferior articles. The present drop in imported cigarettes as shown in the Board of Trade returns is mainly due to the outcome of the recent tobacco war,

3.—That the present duty of 3s. 10d. per lb. on imported cigarettes is insufficient to compensate British cigarette manufacturers for rates, taxes, crown, labour, and other expenses incurred by them, and for all restrictions and wastage involved in the manufacture of a highly-taxed article.

The cigarette industry of this country is an important one. There are no statistics available for ascertaining the quantity of tobacco operated upon or the number of operatives engaged in the industry. The manufacture of cigarettes involves as much expense and labour as the making of cigars. Cigarette manufacturers are subjected to the same fiscal laws and restrictions and are on an equality with the cigar manufacturers.

4.—That the present tariff contains no specific cigarette import duty, and the time has now arrived when a recognition of this great industry can in justice be claimed.

Cigarettes are classified in the Customs Tariff as "other manufactured tobacco liable to a duty of 3s. 10d. per lb." The reason of the omission is that Mr. Gladstone made no specific classification for cigarettes owing to the fact that the cigarette industry was practically non-existent in 1863. Hence special attention was given to the question of cigars, but we venture to think that had the cigarette industry of this country been of the same proportion as the cigar industry of that date that Mr. Gladstone would not have neglected to impose a fitting cigarette import duty.

We are, dear Sir,
Yours faithfully,

ABDULLAH & Co. LTD. (London).	OTTOMAN CIGARETTE Co. (London).
ARDATH TOBACCO Co. (London).	PROCOPIDES & Co. (Manchester).
BOGUSLAVSKY, A. & Co. LTD. (London).	ST. PETERSBURG CIGARETTE Co. (Portsmouth).
CADLE, PERCY, E. & Co. LTD. (London).	SAVORY, H. L. & Co. (London).
DRAPKIN, MAJOR & Co. (London).	SANDORIDES, W. & Co. (London).
HILL, R. & J., LTD. (London).	SERASKO CIGARETTE Co. (London).
KRIEGSFELD, B. & Co. (Manchester).	SULLIVAN, POWELL & Co. LTD. (London).
LOCKYER, R. & Co. (London).	STAMATOPOULO & Co. LTD. (London).
MARCOVITCH & Co. (London).	MURATTI, B. & Co. (London).
MCCALL, G. & Sons (Edinburgh).	SINGLETON & COLE, LTD. (Birmingham).
MILHOFF, J. & Co. (London).	STEPHENSON & MARTIN (Hull).
MORRIS, B. & Co. (London).	TEOFANI & Co. (London).
MORRIS, PHILIP & Co. LTD. (London).	WEINBERG, ALBERT (London).
MURATTI, B., SONS & Co. LTD. (Manchester).	WEINBERG & Co. (London).
NEWBEGIN, E. J. (Sunderland).	YOUNG, JOHN & SON, LTD. (Bolton).

To the Right Honourable Chancellor of the Exchequer.

The Chairman, after thanking the meeting for enabling him to proceed without further delay, requested the gentlemen to next consider the second important business of the meeting, and fully ventilate the advisability of forming an Association of Cigarette Manufacturers. A very lively discussion ensued upon the aims and objects to be attained, and finally the absolute necessity of thus organising their trade was generally admitted, and by a most enthusiastic unanimity a resolution was carried, moved by Mr. Drapkin and seconded by Mr. Barkoff, "That all those present, being of one opinion as to the urgent necessity of forming an Association, do hereby resolve that the title shall be 'The United Kingdom Cigarette Manufacturers' Association,' that the gentlemen here form themselves into a Provisional Committee, with power to add to their number, and they further determine that this meeting be adjourned to this day fortnight, for the purpose of, then and there,

electing officers of the Association, adopting rules to be based, after full discussion, on those existing in the Cigar Associations, confirming, and finally adopting, the resolution arrived at at this meeting."

After this resolution was discussed in sections, it was put as a whole, and carried, the Chairman having passed round the printed rules of the Cigar Associations for perusal.

Messrs. Raphael and Barkoff proposed, seconded, and passed, in very graceful terms, the usual thanks to the Chair. Mr. Teofani responded.

Similar thanks having been passed to the Hon. Secretary, the meeting was then dissolved, each member expressing a determination to enlist the adhesion of many friendly manufacturers.

MINUTES OF MEETING OF "UNITED KINGDOM CIGARETTE MANUFACTURERS' ASSOCIATION," HELD AT THE CANNON STREET HOTEL, JANUARY 23RD, 1904.

The adjourned meeting from the 9th inst. of the United Kingdom Cigarette Manufacturers' Association was held at the Cannon Street Hotel, as duly advised, on Saturday, the 23rd January, 1904, at 2 p.m., the Chairman, Mr. P. Teofani, presiding. There were present besides Messrs. R. Lockyer, M. Weiner, George Raphael, Major Drapkin, J. Lynn, and A. Zicaliotti, Hon. Secretary *pro tem*.

The Secretary read the minutes of the meeting, which were duly confirmed on the motion of Mr. Raphael, seconded by Mr. Drapkin.

The Chairman next read the reply received from the Chancellor of the Exchequer to the Memorial addressed to him by the Association:—

Treasury Chambers,
Whitehall, S.W.,

January 15th, 1904.

SIR,

I am desired by the Chancellor of the Exchequer to acknowledge the receipt of the Memorial of the United Kingdom Cigarette Manufacturers' Association asking for the imposition on imported cigarettes of a duty equivalent to that now charged on imported cigars, which shall receive his careful attention.

I am, Sir,

Your obedient Servant,

GEORGE H. DUCKWORTH.

The Secretary next read letters received from absent members.

Mr. Teofani then called upon the Secretary to read each rule, inviting discussion and eliciting various amendments. Eventually the rules as amended were unanimously adopted *en bloc* on the motion of Mr. Raphael, seconded by Mr. Drapkin.

Mr. Lynn proposed and Mr. Barnett seconded the confirmation and final adoption of the resolution of the last meeting constituting finally the United Kingdom Cigarette Manufacturers' Association; the motion was put and carried unanimously.

A long debate ensued as to the definition of the term "cigarette manufacturers," and eventually, on the motion of Mr. Raphael seconded by Mr. Drapkin, the meeting adopted the following resolution:—

"Manufacturers holding a tobacco cutter's licence shall be deemed by this Association to be the only recognised Cigarette Manufacturers, so long as they are employed in this industry."

Mr. Teofani then vacated the chair, and the meeting proceeding to the election of officers, he was nominated as President by Mr. Raphael and seconded by Mr. Drapkin, and was unanimously elected.

On assuming the presidential chair Mr. Teofani returned thanks for the high honour bestowed upon him, assuring all members that he would need strong support in the arduous work which lay before them and had so imperatively called them to band themselves together to assume the vindication and the defence of the huge interests for which they demanded not only redress but full and ample recognition.

The following were next nominated as Vice-presidents:—John T. Duncan, Esq.; George Raphael, Esq.; R. Lockyer, Esq.; D. B. Muratti, Esq.; Major Drapkin, Esq. On the motion of Mr. Teofani, seconded by Mr. Barnett, they were duly elected.

Mr. Geo. Raphael was elected Treasurer, proposed by Mr. Teofani and seconded by Major Drapkin. The President and Treasurer were next authorised to secure the services of a paid Secretary, to act under the orders of the said officers and Hon. Secretary.

Mr. A. Zicaliotti was next duly elected as honorary member of the Association, and as Honorary Secretary on the motion of Mr. Teofani, seconded by Mr. Raphael.

The following members of Committee were next nominated:—Messrs. G. Hodgson, B. Kriegsfeld, J. Lynn, E. J. Newbegin, M. Weiner, S. Barnett, J. Levi, Barkoff, Marx, and were unanimously elected on the motion of Mr. Teofani, supported by Messrs. Raphael and Drapkin.

A free conversation next ensued on the subject of bringing in all manufacturers of cigarettes under a special licence at least as expensive as that of a tobacco manufacturer's, and eventually the business was referred for consideration at the next meeting of the Association, the date of which was left in the hands of the President.

Messrs. Raphael and Drapkin proposed and carried the usual vote of thanks to the chair, to which were joined thanks to the Hon. Secretary.

"GOLDEN HIND" VIRGINIA CIGARETTES.

MESSRS. TADDY & Co. have given the above name to a new brand of cigarettes. "Golden Hind" was, it may be noted, the name of one of the first vessels which brought tobacco from America to England. The cigarettes are hand-made, and a trial has shown us that they are of excellent quality and agreeable nutty flavour. They are to retail at 8d. per ounce, and are sold to the retailer at 7s. 9d. per pound, less 10 per cent., thus showing a very handsome profit. We recommend the trade to write for full particulars and samples to Messrs. Taddy, as we feel sure the "line" will prove a quick seller.

"CABINET" CIGARS.

THE ARDATH TOBACCO COMPANY, not content with the high reputation they have deservedly attained for the manufacture of cigarettes and tobacco, have now placed on the market two qualities of cigars which they call "Cabinet." We have carefully sampled them, and find them of good flavour and sound quality, and needless to say they are most admirably manufactured. Retailers should apply for full particulars to the Company, as the great popularity of their other products will be an excellent introduction for the cigars, which should have a ready sale.

How much did we smoke last year?—In the United Kingdom 85,500,000 pounds passed through the Customs-house during the twelve months for home consumption.

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The Snuffing Habit.

ONLY a few years ago it might have been assumed that the habit of snuff-taking was practically extinct. Ancient persons could still be found, no doubt, who, having learned the bad practice in youth, were unable to throw it off. At the feasts of dignified and venerable Associations, Civic Companies, Common Rooms on "Gaudy Day," Chartered Societies, and so forth, the snuff-box was handed round after dinner, and guests, smiling, took a pinch; it was an antique formality suited to the occasion. But if not quite dead, the custom lived only in these survivals. Most people may have taken it for granted that as the veteran devotees of snuff dropped off their places were not filled. The impulses of the present day seem hostile. "Snuffing" was fashionable in an age when, as we have lately been told, the young German wife of an English King took a bath only once a month, and prudently refused to quit her room that day, or even to have the windows open, for fear of a chill after the unaccustomed exposure; when a great English lady could exclaim—but perhaps we had better refer the curious to Walpole's Letters. For it was a filthy habit. We only laugh in reading how Napoleon found it convenient to keep his waistcoat pockets full of snuff, because he used too much for a box, and loved to take it up, not in a pinch, but with all his fingers pressed together. Think how his clothes and his face must have been daubed with the stuff all day long—think what his nose looked like! But there is no reason to suppose that the young Austrian Archduchess objected—her own notions of cleanliness were limited, and she had been used to behold such spectacles from childhood. Frederick the Great must have been equally disgusting. He always carried two big boxes, as Carlyle informs us, and, besides, had five or six disposed about every room he frequented. We may not be wiser or better than our forefathers, but certainly we are cleaner. If Sir Henry Irving had represented the great Napoleon in his actual likeness upon the stage, those of the audience who were near enough to appreciate the "make-up," might have felt rather sick. It seemed impossible that such a dirty habit could be revived. And yet the observer were not much surprised the other day to see it stated, on authority, that the consumption of snuff is increasing all over the world. For some time past they have noticed that a snuff-box is by no means such a rare equipment for a gentleman as it used to be. If one ask an acquaintance for a pinch he does not think it necessary to smile at your little joke; even if he cannot fulfil the request he understands that it is serious. The ugly fashion is making an effort to establish itself again.

But we only see the recrudescence in England, perhaps only in London; the organ of the tobacco trade in New York surveys the universe, and it reports the same curious revival everywhere. The Revenue returns of the United States, Great Britain, Australia, Canada, Spain, and Italy show a large sale of snuff, and in Scandinavia, Holland, Belgium, Germany, Austria, and Hungary, if there be no increase, the constant decline registered of late years has stopped. We are told that in these countries also manufacturers looked for a greater demand. The Scandinavians, indeed, have always been addicted to snuff more than any other people of Europe. Laing noted this on his "Tour in Sweden," deservedly famous sixty years ago. He attributed it to the villainous quality of the tobacco grown there, which was unfit for smoking. Every peasant cultivated a sufficient number of plants for his own use, and the product was abominable; so they mixed it with saltpetre and herbs, according to taste, and powdered it. But the snuff so manufactured was not used in the ordinary way; men put a bolus of it under the tongue, and slowly extracted the precious juice. It is clear, however, that this home-made article would not appear in

the Revenue returns; possibly Government has forbidden the culture of tobacco at home. It must be acknowledged that "snuffing" seems to be almost as instinctive for mankind as smoking. They only throw it off when sufficiently civilised to revolt against the filthy consequences of the habit. And yet great Darwin never reached that stage. When taking the water cure at Malvern, under Dr. Gully, he wrote, "The cruel wretch has made me leave off snuff—that chief solace of life." Some will think that a practice which Darwin valued so highly cannot be dismissed as barbarous. He thought it cleared his intelligence and sharpened his perceptions. The same merit has been assigned to coffee, tea, and all stimulants perhaps; but it may be that snuff is more effective, since it acts more directly on the brain. The "medicine-men" of some Indian tribes on the Orinoko excite themselves to the prophetic point by this means—become possessed by a devil, as the old missionaries used to say. They pound certain nuts, let the stuff ferment, mix the dust of broken snail-shells with it, and no one knows what else, cook it, and inhale through an instrument that fills both nostrils. Presently they begin to rave, foaming at the mouth, and if ancient authorities may be believed, enter into close relations with the Evil One. Modern travellers only report that they get furiously drunk.

If snuff really clears the brain and sharpens the perception it would be uncommonly useful just now. Some think that human beings possess an instinct which directs them to the proper remedy when attacked by disease if they heed the warning. Such persons would understand the increased consumption of snuff in this country of late, supposing Mr. Darwin's opinion to be well founded. Most of us feel that our brains want clearing sadly when we read opposing arguments upon the Fiscal question. But snuffing was universal for more than a century, almost for two, in fact; and that space of time was not distinguished for any abnormal precision of thought or quickness of perception. It was the era of Jacobite conspiracies, of Sacheverell, of Squire Western and the October Club, of Newcastle and the Tantiy Party, of the Mohocks. One might argue that science flourished in proportion as snuff declined. But the practice had some social value. Much might be expressed by the manner of tapping a box, of carrying it, and offering as in accepting a "pinch." We read that in those parts of China where snuff is favoured, individuals meeting present their boxes just as we take off our hats. It often happens that one of them is empty, but that makes no difference at all; the stranger carefully takes a pinch of nothing, smells it, expresses his grateful appreciation of the aroma, and sneezes. Perhaps our forefathers never reached this height of courtesy, but they also made the snuff-box a vehicle for ceremonial elegancies. There was a darker side to the practice, however. When great people, on the Continent at least, lived always in fear of poison, this was thought to be an easy means of presenting it. We do not know what modern chemistry has to say upon the matter, but for ages it was implicitly believed that perfumes might be made fatal. So long ago as the beginning of the fourteenth century a Portuguese physician was executed for trying to poison Henry IV. with a bouquet of roses. Scores of cases are recorded in the Cinque Cento era. But the most notable instance of a murder attributed to snuff was that of the Dauphine, granddaughter-in-law to Louis XIV. She was loved by all except her enemies, and she enjoyed perfect health—a rare boon at Versailles. One day the Duc de Noailles presented her with a very fine box, filled with special snuff; the Dauphine liked it much, and put the box away safely where only two or three even of her ladies would get at it. In the evening she was taken ill, suffering especially in the forehead. Her thoughts soon turned to the snuff, and she sent for it; but the box had vanished. Here was ground enough for suspicion. But at her death, within the week, public indignation accused the Duc d'Orléans of contriving it, and in the terrible scandal that arose the inquiry was dropped.—*Evening Standard.*

HISTORY OF THE IRISH TOBACCO TRADE.



THE *Daily Independent* publishes the following interesting article on the above subject:—

Over 300 years ago Raleigh introduced the potato into Ireland, and at the same time, according to tradition, he planted tobacco in his garden at Youghal. We have no authentic records to show to what extent exactly the cultivation of the weed was practised in 1558 and subsequently in this country. If the new industry received sufficient encouragement then, Ireland not improbably would have become a vast tobacco producer. There certainly would have been an ample market for her product. Tobacco culture was up to then an unknown industry in Continental Europe. In the year 1615 Holland introduced the tobacco plant into the Continent. The industry seems to have been fostered in every possible way in the leading countries of Europe, with the result that in the course of years Holland, Belgium, Germany, and France became formidable rivals of Maryland, Virginia, Kentucky, and Cuba.

There can hardly be a doubt that the Irish people displayed an anxiety to devote themselves to the cultivation of tobacco. That they were likely to succeed to some extent in the enterprise is obvious, because otherwise it is extremely unlikely that the British Parliament would have gone to the pains, in the reign of Charles II., of passing repressive statutes under which the growing of tobacco was prohibited in this country. More than one Irish industry was legislatively strangled in the reign of Charles. The Navigation Acts, which excluded Irish shipping from the Colonies, and the Tobacco Acts were passed about the same period. The late Lord Chancellor Ball condemns these Acts as "harsh, ungenerous, and upon sound economical principles unjust." According to the same authority it is impossible to find before 1780 an English statute relating to Ireland, for which the motive to promote Irish as distinguished from English interests could be suggested. "English policy," he observes, "evidently aimed at diverting the Irish from trade and manufactures." From the preamble of the statute of Charles we can gather the motive that inspired that piece of prohibitory legislation. These are the actual words:—"That the Colonies and plantations of this kingdom in America should be defended, protected, and maintained, and kept up, and that all due and possible encouragement be given unto them."

This Act remained in force till 1799, when by 19 Geo. III. ch. 35, the prohibition was removed. In the preamble of the latter statute it was set out that "every attention and encouragement should be given to such of the produce and manufactures of Ireland as do not materially interfere with the commercial interests of Great Britain." For fully 40 years the British Government were satisfied that the removal of the restriction in no way interfered with the "commercial interests of Great Britain." After 1820 a revival in the tobacco industry was witnessed. Wexford soon became the premier tobacco county, and in the year 1829 no less than 408 acres within its borders were devoted to the crop. The other counties in which tobacco was grown were:—Sligo, Kildare, Kilkenny, Tipperary, and Waterford. It was calculated by the Revenue authorities that at least 500 acres were under tobacco in the year 1829, whilst other authorities on the subject reckoned the number at something close upon 1,000 acres.

Taking the figures of the Revenue authorities, we find that the total quantity of tobacco grown in the year just mentioned was 840,000 lbs.—the average yield per acre was 1,680 lbs. The planting, caring, and curing of the tobacco

gave employment to 1,600 persons for at least six months of the year. On the plea that this extensive cultivation of the plant in Ireland was likely to interfere with the revenue of the United Kingdom, a committee was appointed by Parliament in 1830 to investigate the question of tobacco growing in Ireland. Sir Henry Parnell presided over the deliberations of that Committee, before which a number of witnesses, principally British manufacturers, were examined. A few of the chief Irish planters also gave evidence.

On the question of the expense attending cultivation the evidence varied greatly; some of the witnesses said it would not exceed £17 per English acre; others stated it would reach £55 per Irish acre. All the witnesses agreed that with a moderate duty tobacco could be grown at a profit. Indeed, some of the cultivators of the "weed" went so far as to assert that with a duty of 1s. 8d. per lb. they would be enabled to reap a reasonable profit from their labours. Alexander Hatfield, a London manufacturer, maintained that if the cultivation of the plant in Ireland were allowed to continue manufactories would increase in this country until for every one then in existence there would be ten. That would mean a corresponding diminution in the number of English manufactories. Mr. Francis Davis, one of the planters in Wexford, gave it as his impression that the prohibition of tobacco-growing in Ireland was not desired for the benefit of the revenue, but for the purpose of giving an advantage to the settlements of Great Britain in America.

The Select Committee found that the profit which had hitherto attended the growing of tobacco in Ireland and the employment which it had afforded had been the result of its being free of duty. They went on to point out that if the cultivation were allowed to continue it would mean the sacrifice of a considerable part of the revenue, which then derived £2,800,000 from foreign tobacco. On the recommendation of that Committee Parliament passed 1 and 2 William IV., ch. 13, which re-imposed the obnoxious prohibition. Mr. Dehaney, solicitor to the Board of Excise, argued that as a result of the operations in 1829 the revenue had lost £126,000, as the quantity of tobacco produced in this country had displaced a similar quantity of the foreign product—namely, 840,000 lbs., upon which a duty of 3s. per lb. would have been charged.

The answer of Mr. Davis was that, with a moderate duty, there would be no loss to the revenue, for, with the increase in consumption that would inevitably follow, the small rate of duty would yield as much as had hitherto been yielded by the 3s. duty. This view is strongly supported by Sir Henry Parnell in his valuable work on "Financial Reform." There the author points out that in the four years to 1798, when the duty was 8d., the quantity entered for home consumption in Ireland was 32,000,000 lbs., making an annual average of eight millions. In the four years to 1829, when the duty was 3s., the quantity imported was only 16,000,000 lbs., making an annual average of four millions, that is, half what it was 30 years before, though the population in the meantime had doubled. Had the consumption of tobacco that paid duty increased according to the increase of population the annual consumption in 1829 should have been 16 million pounds instead of four. Sir Henry Parnell's deduction from these facts was that fully three-quarters of the tobacco consumed in 1829 was supplied by smuggling.

In addition to the point made by Mr. Davis, the Irish advocates on that occasion claimed that encouragement of the laudable efforts of the cultivators in Wexford and other quarters of the country would put an end to smuggling.

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IMPERIAL TOBACCO CO. Ltd.

REPORT OF THE DIRECTORS.

1. The Directors have pleasure in submitting their second Annual Report to the Shareholders, together with the Audited Balance Sheet at the 31st October, 1903, and Profit and Loss Account for the twelve months to that date.

2. It will be observed therefrom that the net Trading Profit for the year was £1,258,839 11 9 to which should be added Transfer and other Fees received £832 7 6

From this sum must be deducted: Directors' and Trustees' Fees and Management Remuneration, Interest, Income Tax, Stamp Duties, &c. £193,988 18 11 Transfer to General Reserve £150,000 0 0

leaving a balance for the year of £915,683 0 4 to which must be added the amount brought forward from last year's accounts after deducting Bonuses paid to customers in respect of that year £29,547 3 0

making the total profits available for distribution Out of this sum there has been or is to be paid: Dividends on 5½ per cent. Cumulative Preference Shares— For the half year to 30th April, 1903, paid 1st August, 1903 £132,333 9 1 For the half year to 31st October, 1903, payable 1st February, 1904 £136,379 6 11 Interim Dividend to 30th April, 1903, on Preferred Ordinary Shares at 6 per cent. per annum £161,451 1 0 Bonus to customers for the half year ended 30th April, 1903, paid 1st January, 1904 £46,392 1 7

resulting in a balance of £468,674 4 9 which it is proposed to deal with as follows:— Dividend on Preferred Ordinary Shares for the half year to 31st October, 1903, at 6 per cent. per annum £157,814 1 5 Dividend on Deferred Ordinary Shares at 4 per cent. for the year £210,417 8 10

leaving a balance to be carried forward of £100,442 14 6

which includes a reserve for Bonus to customers in respect of the half year ended 31st October, 1903.

The Dividends on Ordinary Shares paid and proposed to be paid as above, include interest to the amount of £77,325 12s. 4d. paid or payable to vendors in lieu of Dividend on Ordinary Shares to be issued in part payment of purchase consideration.

3. The investments, &c., in Associated Companies have been increased during the year by the completion of the sale to the British-American Tobacco Company, Limited, and by the acquisition of a considerable interest in Messrs. W. Klingenstein & Co. Limited.

4. Mr. Edward Channing Wills retires at the General Meeting, and, being eligible as a Director, offers himself for re-election.

5. The Auditors, Messrs. Deloitte, Dever, Griffiths & Co. retire, and offer themselves for re-election.

Dated the 5th day of February, 1904, on behalf of the Board,

WILLIAM HENRY WILLS, *Chairman*,
GEO. A. WILLS, *Deputy-Chairman*,
H. W. GUNN, *Secretary*.

BALANCE SHEET, 31ST OCTOBER, 1903.

DR.		£ s. d.		£ s. d.		
To Capital Authorised:						
6,000,000 5½ per cent. Cumulative Preference Shares	6,000,000	0	0			
6,000,000 Preferred Ordinary Shares	6,000,000	0	0			
6,000,000 Deferred Ordinary Shares	6,000,000	0	0			
Capital Issued:	18,000,000	0	0			
4,959,249 5½ per cent. Cumulative Preference Shares	4,959,249	0	0			
4,525,469 Preferred Ordinary Shares	4,525,469	0	0			
4,525,436 Deferred Ordinary Shares	4,525,436	0	0			
				14,010,154	0	0

£ s. d.		£ s. d.			
To 4½ per cent. First Mortgage Debenture Stock					
Accrued Interest on Debenture Stock	2,065,011	0	0		
Vendors, for balance of Purchase Consideration payable in Ordinary Shares	29,993	0	0		
Creditors	1,470,000	0	0		
Bills payable and Drafts in transit	305,913	10	7		
Capital Reserve Account	114,000	0	0		
General Reserve Account	100,000	0	0		
Profit and Loss Account—					
Net Trading Profit and Transfer Fees	1,258,839	11	9		
Less Interest, Management Remuneration, Income Tax, &c.	£193,988	18	11		
Transfer to General Reserve	150,000	0	0		
Balance for the year (per Profit and Loss Account)	343,988	18	11		
Balance at 31st October, 1902, after deducting Customers' Bonuses to that date	915,683	0	4		
Customers' Bonuses to that date	29,547	3	0		
	945,230	3	4		
Less Interim Dividends paid:					
On 5½ per cent. Cumulative Preference Shares	£132,333	9	1		
On Preferred Ordinary Shares at 6 per cent. (including Interest in lieu of Dividend)	161,451	1	0		
	293,784	10	1		
			651,445	13	3

MEMO.—(a) There are Contingent Liabilities of the nature of Guarantees of Dividends on Shares in two Associated Companies.
(b) There is an uncalled Liability on Investments held of £157,000.

CR.		£ s. d.	
By Land, Buildings, Plant and Machinery, after deducting Depreciation	1,948,836	7	5
Goodwill and Patent Rights paid or to be paid for in Ordinary Shares	9,949,447	12	3
Investments in, and Loans to Associated Companies, including consideration receivable in Shares in respect of Goodwill of Export Business sold	2,319,720	13	8
Stamp Duties, &c., less amounts written off	86,707	17	0
Stocks, at approximate cost	3,266,040	13	6
Debtors, less Reserve for Discounts and Bad and Doubtful Debts	1,091,137	16	7
Payments on account of Leaf in transit, unexpired insurances, &c.	57,551	4	9
Bills Receivable	3,438	9	6
Investments in Treasury Bills, Government and County Council Stocks, and Railway Debenture Stock	245,786	18	7
Cash at Bankers and in hand	338,027	4	7
	£18,991,790	17	10

DR.		£ s. d.	
To Directors' and Trustees' Fees and Management Remuneration	54,111	8	9
Interest paid to Vendors on Purchase Consideration other than Goodwill	16,218	17	9
Interest paid and accrued on Debenture Stock	78,638	12	3
Reserve for Income Tax	20,000	0	0
Stamp Duties, &c.—proportion written off	25,000	0	0
	193,988	18	11
Transfer to General Reserve Account	150,000	0	0
Balance carried to Balance Sheet	915,683	0	4
	£1,259,671	19	3

CR.		£ s. d.	
By Net Trading Profit and Interest and Dividends on Investments, Loans and Bank Deposits, after providing for Depreciation, Working Expenses, Head Office and Registration Charges	1,258,839	11	9
Transfer and other Fees	832	7	6
	£1,259,671	19	3

DR.		£ s. d.	
To Dividends upon 5½ per cent. Cumulative Preference Shares—			
Interim Dividend to 30th April, 1903, paid 1st August, 1903	£132,333	9	1
Half year's Dividend to 31st October, 1903, payable 1st February, 1904	136,379	6	11
	268,712	16	0
Dividends upon Ordinary Shares (including Interest paid or payable to Vendors in lieu of Dividends on Ordinary Shares, to be issued in payment for Goodwill):			
On Preferred Ordinary Shares at 6 per cent. per annum—			
Interim Dividend paid, to 30th April, 1903	161,451	1	0
Proposed Dividend, half year to 31st October, 1903	157,814	1	5
On Deferred Ordinary Shares—			
Proposed Dividend of 4 per cent. for the year	210,417	8	10
	529,682	11	3
Bonus to Customers for the half year to 30th April, 1903, payable 1st January, 1904	46,392	1	7
Balance to be carried to next account (including Reserve for Bonus to Customers, half year ended 31st October, 1903)	100,442	14	6
	£945,230	3	4

CR.		£ s. d.	
By Balance from last Accounts	55,737	15	4
Less Bonuses to Customers paid thereout	26,190	12	4
	29,547	3	0
Balance from Profit and Loss Account for the year	915,683	0	4
	£945,230	3	4

In accordance with the provisions of the Companies Act, 1900, we certify that all our requirements as Auditors have been complied with, and we report to the Shareholders that we have audited the books of the Company, and in our opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs on 31st October, 1903, as shown by the Books of the Company.

4. LOTHBURY, London, E.C.,
5th February, 1904.

DELOITTE, DEVER, GRIFFITHS & Co.,
Chartered Accountants, Auditors.
F. H. THORPE, A.C.A., *Chief Accountant*,
W. H. WILLS, *Chairman*,
GEO. A. WILLS, *Deputy-Chairman*,
H. W. GUNN, *Secretary*.



WAKE UP, ENGLAND!"
The Prince of Wales
at the Guildhall.

The Real English Bulldog,

NOT THE SHAM



5 a 1d.

The Real Godfrey Phillips' GUINEA GOLDS,

Not the Foreign Imitations.

TOBACCO TRADE BENEVOLENT FUND.

UNIVERSAL COLLECTION.

LONDON.

	Donation.	Subscription.		Donation.	Subscription.	
	£	s.	d.	£	s.	d.
ARDATH TOBACCO COMPANY, 44, Worship Street, E.C.	3	3	0			
BEWLEY & Co. LTD., 49, Strand, W.C., per Stephenson, W. G.—						
Baron Elkan	1	1	0			
Sundries	1	2	0			
BIGGS, J. C., 16, Fountayne Road, N.	2	2	0			
BRUMFIT, JOHN, 13, St. Swithin's Lane, E.C., per Groome, W. H.—	0	10	6			
Franckiss, G. J., c/o J. Brumfit, 84, Cannon Street, E.C.	0	10	6			
Steward, W. J., c/o J. Brumfit, 31, King William Street, E.C.	0	10	6			
CHARLESWORTH & AUSTIN, LTD., 319-321, Borough, S.E.—						
Sundries	0	19	0			
CIGARETTE WORLD, Proprietors of				1	1	0
CIVIL SERVICE CO-OPERATIVE SOCIETY, Tobacco Department, 28, Haymarket, S.W., per Claridge, Aufere, G., Superintendent—						
Sundries	0	9	6			
DOWNING, WALTER, Holborn Viaduct—						
Emanuel, —, Whitechapel	0	2	6			
Gold, —, Whitechapel	0	5	0			
Woodhines, —, London	1	0	0			
Woolf, H., 201, Mile End Road, E.	0	10	6			
Woolfsohn, —, 199, Salmons Lane, E.	0	10	6			
Ray & Sons, New Kent Road, S.E.	0	10	6			
Drury & Brown, Approach, London Bridge	1	1	0			
Ploskin, —, 222, East India Dock Road	0	10	6			
Tannahill, —, 41, Wyatte Road, Forest Gate	0	10	6			
EMBLIN, GEO., Clerkenwell Road—						
Peake, William, 1, Piccadilly Place, W.	0	10	6			
Collis, Thomas J., Bartlett, 20, The Terrace, Merton Road, Wandsworth				0	10	6
Hassell, H., Alma Villa, Southend-on-Sea	0	10	6			
Sadler, J., 13, Spital Square, E.	0	10	6			
Butcher, L. E., 60, Gresham Street, E.C.	0	10	6			
Ward, Geo., 38, Bishopsgate Street, E.C.	0	10	6			
Fairbank, M. E., 110, North End Road, W.	0	10	6			
Bowman, N., 33, Houndsditch, E.C.	0	10	6			
Cartwright, T., 1, Melrose Terrace, West Kensington Park, W.	0	10	6			
Jones, Chas. A., 8, Coverdale Road, Shepherd's Bush	0	10	6			
Rayner, Thomas, 12, Churchfield Road, Acton, W.	0	10	6			
Southwell, William, 2, Arnold Road East, South Tottenham, N.	0	10	6			
Jackson, J. E. Evans, 19, Holborn Viaduct, E.C.	0	10	6			
Fisher, C. Urquhart, 19, Holborn Viaduct, E.C.	0	10	6			
Phillips, Phineas, 51, Ravensdale Road, Stamford Hill	0	10	6			
Perry, Ernest W., 139, Leander Road, Brixton Hill	0	10	6			
Phillips, Travis, 4, Coverdale Road, Shepherd's Bush	0	10	6			
Friedson, A. Arthur, 3, Grays Inn Road, W.C.	0	10	6			
FAULKNER, W. & F., Blackfriars Road, S.E., per Brown, G. T.—						
Faulkner, F.	1	0	0			
Faulkner, W. B.	1	0	0			
Sundries	3	7	0			
FOYLE & SONS, 37, Houndsditch, E.C., per Reynolds, Miss E.—						
Sundries	3	3	0			
FRANKAU, J. & Co., 30, Gracechurch Street, E.C.	10	10	0			
FREEMAN, J. R. & SON, 172-176, St. John's Road, Hoxton, N., per Cox, A. B.—				0	10	0
Sundries	0	10	0			
FRENCH CIGARETTE PAPER CO., 8, Dalwood Street, S.E.	1	1	0			
GRACEY, THOS., 71, Torrington Square, W.C.	1	1	0			
GRAHNERT, E., Bury Court, St. Mary Axe, E.C.						
Caridi, John & Co., Bury Court, St. Mary Axe, E.C.				1	1	0
Litsica, Marx & Co., High Holborn, W.C.				1	1	0
GRAVE, G., 10, High Holborn, W.C.	1	11	6			
HYDEN, A., 1, Little Pulteney Street, Soho				1	1	0
Sundries	0	2	0			
JARRETT BROTHERS, 70 and 71, Bishopsgate Street Within, E.C.	1	1	0			
Sundries	0	8	0			
KAHN, CHAS. & Co., 16, London Street, E.C.	0	10	6			
Atlantic Transport Co.	1	1	0			
KEVIS, J. H., 263, Portobello Road, W.—						
Butt, J. H., 115, Cornwall Road N., Kensington	0	10	6			
George, J. E., 64, High Street, Notting Hill Gate, W.	0	10	6			
Howard, G. W., 95, High Street, Notting Hill Gate, W.	0	10	6			
Foster, D., 473, Harrow Road, W.	0	10	6			
Sundries	1	7	0			
KUSCHKE, G. & Co., Fenchurch Street, E.C.	1	1	0			
Hamilton, T., 90, Cannon Street, E.C.	2	2	0			
Grierson, T., Bishopsgate Street, E.C.	0	10	6			
Sundries	0	10	6			
KLINGENSTEIN, W.—						
St., E., 30, St. Mary Axe, E.C.	5	5	0			
Klingenstein, W., President, 30, St. Mary Axe, E.C.	10	10	0			
Schubach, Mrs., 140, Sutherland Avenue	5	5	0			
Behr, Sam., 30, St. Mary Axe, E.C.	2	2	0			
Klingenstein, Mrs. Selly, 25, Warwick Road, Maida Hill, W.—In memory of her husband	26	5	0			
LEONI, RICHARD—						
Leoni, Charles & Co., Fenchurch Street, E.C.	5	5	0			
Sundries	0	16	6			
LLOYD, RICHARD & SONS, Clerkenwell Road, E.C., per Stack, George				0	10	6
MOORCROFT, F. A., 30, St. Mary Axe, E.C.	0	10	6			
Sundries	0	10	6			
NIX, FREDERICK & SONS, Bishopsgate Street, E.C.—						
Sundries	0	17	0			
PAPPAELIA, J. D., & Co., 39, Duke Street, Aldgate, E.C.	1	1	0			
QUINTON, JAMES, LTD., 25, Royal Exchange, E.C., per Touzeau, J. F.—						
Sundries	0	10	0			
RAIT, L. M., 26, Upper Park Road, Hampstead, N.	1	1	0			
ROE, W., Tottenham, N.—						
Sundries	0	16	6			
ROGERS, JOHN, 67, Bolingbroke Grove, Wandsworth Common				0	10	6

THE CIGAR
For Retailers
TO STOCK

2 NEEDA
(EXQUISITOS.)

They Sell Well &
Show a Return of
50%
To the Retailer.

Samples & Particulars of the Manufacturers
CLARENCE WORKS, CITY ROAD, LONDON, E.C.

THE CIGARETTE WORLD AND TOBACCO NEWS, FEBRUARY, 1904.

SALMON & GLUCKSTEIN, LTD., Clarence Works, York Road, St. Luke's, E.C., per M.		Donation.	Subscription.
Symons—		£ s. d.	£ s. d.
Bach, A. H.	.. .. .	0 10 6	
Fisher, H. M.	.. .. .	0 10 6	
Hurst, J.	.. .. .	0 10 6	
Jones, A. J.	.. .. .	0 10 6	
Joseph, J.	.. .. .	0 10 6	
Salmon, J.	.. .. .	0 10 6	
Salmon, M.	.. .. .	0 10 6	
Symons, M.	.. .. .	0 10 6	
Sundries	.. .. .	8 11 0	
STEPHENSON, W.	.. .. .	0 10 6	
STRETTON, F. G. & Co., 173, St. John's Street Road, Clerkenwell, E.C.	.. .. .	1 1 0	
TADDY & Co., Minorities—			
Sundries	.. .. .	2 16 6	
VAN GELDER, J. L.	.. .. .	0 10 6	
Deathridge, E. & Son, 4, Chiltern Street, E.	.. .. .	0 10 6	
Foster, T. & Co., 72, Borough High Street, S.E.	.. .. .	1 1 0	
Maier, S., 9-10, St. James Street, Old Street, E.C.	.. .. .	0 10 6	
Mordecai, M. & Sons, 108, Mile End Road, E.	.. .. .	1 1 0	
VAN GELDER, J. L.—			
Oades, W. H., Waverley Grove Hill, Woodford	.. .. .	1 1 0	
Pezaro, M. & Son, Cambridge Road, E. Smith & Co., 1, Sherwood Street, Picca- dilly Street	.. .. .	0 10 6	
Schneider, S., Bros., Durward Street, E.	.. .. .	0 10 6	
VOGELSBERGER, C., 8, London Street, E.C.— London and Indian Docks Company ..	.. .. .	5 5 0	
Ledger, Sons & Co., 14, St. Mary Axe, E.C.	.. .. .	2 2 0	
Schench, A. & Co., 103-4, Fenchurch Street, E.C.	.. .. .	1 1 0	
Schröder, J. Henry & Co., 145, Leaden- hall Street, E.C.	.. .. .	2 2 0	
Hooper, A. M., 1, Gresham Buildings, Basinghall Street, E.C.	.. .. .	1 1 0	
Williams, E. J., Camberwell	.. .. .	0 10 6	
Wootton, F., 454, Holloway Road, N.— Sundries	.. .. .	1 11 0	
BARNSTAPLE.			
DALLING, W., 11, High Street	.. .. .	0 5 0	
BIRMINGHAM.			
BURROWS, J. T., 590, Stratford Road	.. .. .	0 10 6	
BLACKBURN.			
COTTAM, EDWARD, Railway Row	.. .. .	0 10 6	
BRIGHTON.			
YELLAND, S. E., Dreadnought, Hove	.. .. .	0 5 0	
BRISTOL.			
KNIGHT & Co., 8, Bath Street, Temple Gate	.. .. .	0 10 6	
Barnard, E. C., Maryleport Street	.. .. .	0 10 6	
Benson, Richard, 59, Broad Street	.. .. .	0 10 6	
Clarke, Charles, Xmas Steps	.. .. .	0 10 6	
Dunn, W. H., 8, Stokes Croft	.. .. .	0 10 6	
Evans, A., Drawbridge	.. .. .	0 10 6	
Glass, D. & Co., 2, Clare Street	.. .. .	0 10 6	
Humphrey, H., 15, Midland Road	.. .. .	0 10 6	
Sundries	.. .. .	1 2 0	
WILLS, W. D. & H. O., Bedminster—			
Sundries	.. .. .	6 8 0	
Imperial Tobacco Co. (Head Office) Staff—	.. .. .	3 4 0	
Sundries	.. .. .	3 4 0	
JERSEY.			
AMY, C. V.—			
Sundries	.. .. .	1 7 6	
LE SUEUR, T. T.—			
Sundries	.. .. .	0 17 6	
CHATHAM.			
CARTER, OWEN J. & Co., 52, High Street	.. .. .	1 1 0	
Sundries	.. .. .	2 1 6	
CHESTER.			
DAVIES, W. T., SONS, per Parry-Hughes, W.—			
Sundries	.. .. .	1 5 0	
CIRENCESTER.			
MATTHEWS, JOSEPH, 16, Market Place	.. .. .	0 10 6	
Sundries	.. .. .	0 10 0	
COLCHESTER.			
PHILLIPS, JOSEPH, 2, St. Botolph's Street	.. .. .	0 10 6	
Digby, H. N., 20, Short Wyre Street	.. .. .	0 10 6	
Durrant, Oscar J., 15, Head Street	.. .. .	0 10 6	
Sundries	.. .. .	0 17 6	
DORCHESTER.			
RIGLAR, H. W.—			
Sundries	.. .. .	0 5 0	
EDINBURGH.			
THOMSON & PORTEOUS	.. .. .	1 1 0	
HAVANNA.			
HAVANNA CIGAR MANUFACTURING CO.	.. .. .	0 10 6	
LEAMINGTON.			
BURGIS & COLBOURNE, LTD., 85, Warwick Street	.. .. .	0 10 6	
LEEDS.			
HIRST, L. & SON, Waterloo House, Kirkgate	.. .. .	1 1 0	
LINCOLN.			
HIGGS BROTHERS, 187, High Street—			
Sundries	.. .. .	0 11 0	
LLANDUDNO.			
FORRESTER, GEORGE F., Mostyn Street	.. .. .	0 10 6	
Sundries	.. .. .	1 5 6	
LUTON.			
BARKER, CHAS., 16, Manchester Street	.. .. .	0 10 6	
Sundries	.. .. .	0 1 0	
MANCHESTER.			
ALLEN, WALTER—			
Sundries	.. .. .	0 9 0	
CO-OPERATIVE WHOLESALE SOCIETY, LTD., Sharp Street, Rochdale Road—			
Sundries	.. .. .	0 16 0	
PATTREIUX, J. A., 39, Withy Grove	.. .. .	0 10 6	
Sundries	.. .. .	0 7 6	
ROBINSON, B. J. & Co., 23, Bradshaw Street	.. .. .	1 1 0	
Sundries	.. .. .	0 5 0	
STEVENSON, A., 23, Long Street, Middleton—			
Sundries	.. .. .	0 6 6	
THEEMANS & Co., 26, Piccadilly—			
Sundries	.. .. .	0 10 6	
NOTTINGHAM.			
SCHÖDER, C. M., 9, Goldsmith Street	.. .. .	1 1 0	1 1 0
NORWICH.			
ADCOCK & SON, per Smith, P.—			
Sundries	.. .. .	1 0 0	
ORMSKIRK.			
CULSHAW, R.	.. .. .	0 10 6	
Sundries	.. .. .	0 3 0	
ST. ALBANS.			
KINGHAM, W.	.. .. .	0 10 6	
SOUTHEND.			
EDWARDS, A. L. & SON, 70, High Street	.. .. .	1 1 0	
Recknall, T. R.	.. .. .	0 10 6	
Stewart, Victor A.	.. .. .	0 10 6	
Sundries	.. .. .	1 13 6	
SUNDERLAND.			
NEWBEGIN, EDWARD J., Eagle Works	.. .. .	0 10 6	
TAUNTON.			
WILLIAMS, W. H., 9, East Reach	.. .. .	0 10 6	
Sundries	.. .. .	1 12 0	
TEWKESBURY.			
JELLYMAN, E., High Street—			
Sundries	.. .. .	0 12 6	
YORK.			
TODD, J. & Co., 30, Parliament Street	.. .. .	0 2 6	
TOTAL	£195 6 8	£14 3 0

MURATTI'S

WORLD-RENOWNED

HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

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"ARISTON," Gold Tipped	-	100's, 50's and 20's
"ARISTON," No. 10	- - -	100's, 50's and 25's
"ARISTON," No. 6	- - -	100's, 50's and 20's
"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
"NEB-KA," No. 3	- - -	100's, 50's and 25's

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

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

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(Medium Strength).

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EDWARDS, RINGER & BIGG,

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

BRISTOL.

New Line.**LLOYDS'****'Golden Melon' Mixture**

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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.**RESULT OF JANUARY COMPETITION.**

The Winner of last month's competition, in which the word "address" was mis-spelt on page 9, was—
Mr. E. R. Wells, 67, Northcote Road, Clapham Common, S.W.,
to whom a parcel of Messrs. Teofani's Specialities to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

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

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

TWENTY SHILLINGS

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

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

The Editor's 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 _____

STANDARD LINES.

... FREE TO ADVERTISERS.

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

OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

	PAGE		PAGE
Bell, J. & F., Ltd., Glasgow, "Three Nuns Tobacco"	...	Lambert & Butler, "Viking Tobacco and Cigarettes"	Cover iv.
Caridi, John & Co., London, "Flor de Munshee"	...	Lloyd, Rd. & Sons, London, "Golden Melon Mixture"	...
Cohen, Weenen & Co., London, "Bishop's Move"	...	Melbourne, Hart & Co., London, "Vafiadis Cigarettes"	35, et seq.
Cohen, Weenen & Co., London, "Gainsborough Cigarettes"	...	Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes"	...
Custance, J. H., Putney, "Asthore Cigarettes"	...	Phillips, Godfrey & Sons, "Guinea Gold Cigarettes"	...
Dexter, R. I. & Sons, Ltd., Nottingham, "Key West"	...	Player, John & Sons, Ltd., Nottingham, "Cigarettes"	44, 50
Dexter, R. I. & Sons, Ltd., Nottingham, "Flor de Varzes"	...	Salmon & Gluckstein, London, "Uneda Cigar"	...
Edwards, Ringer & Bigg, Ltd., Bristol, "Exmoor Hunt Mixture"	...	Singleton & Cole, Ltd., Birmingham, "Mixed Parcels"	...
Elkin, Adolph & Co., London, "Price List"	...	Standard Lines	...
Hammond Typewriter Co.	...	Taddy & Co., "Specialities"	...
Havana Cigar Manufacturing Co., "Marsuma"	...	Teofani & Co., London, "High-class Cigarettes"	...
Imperial Tobacco Co., "Ogden's 'St. Julien' Tobacco"	...	The French Cigarette Paper Co., "Cigarette Paper"	...
Jacobi, Bros. & Co. Ltd., London, "Cherry Tipped Cigarettes"	...	The Tobacconists' Supply Syndicate, London	...
Jarrett Brothers, London, "Indian Cigars"	...	Wills, W. D. & H. O., "Capstan Navy Cut"	Cover v.

THE
FLOR DE MUNSHÉE

(CIGARS and WHIFFS),

The Perfection of Mild Indian Cigars.

SOLE AGENTS—

JOHN CARIDI & CO.,

5 & 6, Bury Court, St. Mary Axe, E.C.

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'VIKING' NAVY CUT TOBACCO.

In three strengths—Mild, Medium, Full.

In 1-oz. decorated Tins and
2-oz. and 4-oz. air-tight
Tins.

'VIKING' NAVY CUT CIGARETTES.

Medium Strength.

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



PRICES AND SHOW CARDS ON APPLICATION TO

LAMBERT & BUTLER

BRANCH OF

THE IMPERIAL TOBACCO CO. (Of Great Britain and Ireland) LTD.,

DRURY LANE, LONDON, W.C.

All communications to be addressed as follows: "The Editors, 'Cigarette World,' Barnes, S.W."
Printed for the Proprietors by CHORLEY & PICKERSGILL, The Electric Press, Leeds.

