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ESTABLISHED 1896.

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THE RETAILERS JOURNAL.

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Royal Navy (Jamavana) Blend.

Packed in 1 oz. Packets and 2 oz. and 4 oz. Tins.

The Tobacco used for this Brand is of the same growths and similar in Blend to that manufactured by us for the Admiralty for the use of H.M. Navy.

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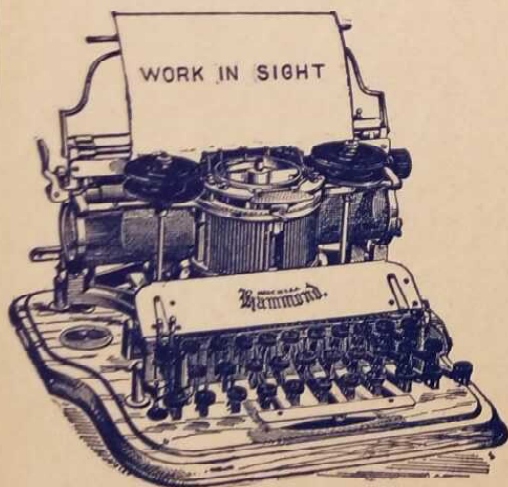
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Royal Navy

Jamavana  

Blend.  

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The Tobacco used for this brand is of the same growths and similar in blend to that manufactured by us for the Admiralty, for the use of H.M. Navy.

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PACKED IN 1 oz. PACKETS, and 2 oz. and 4 oz. TINS.

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THE BRITISH
SIGARERA, Ltd.,

33 & 35, Endell St., London,
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Tickner's Patent Automatic

CIGARETTE MACHINE.

PERFECT IN FILLING.
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PERFECT SIMPLICITY.
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400 Cigarettes per Minute,

ROUND OR OVAL.

PRINTS TWO COLOURS OR GILT.

COST OF MAINTENANCE EXTREMELY LOW.

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CUTTING MACHINE

Built on novel Lines; and which really DOES cut the finest and most delicate Turkish and other Tobaccos much better than by hand.

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40% PROFIT.

DONORE CASTLE

CIGARETTES, 8d. per oz.,

Yield 40% on List.

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Who are not connected with any Trust or Combine.

The Cigarette World

AND TOBACCO NEWS.

FEBRUARY 15th, 1907.

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

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

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

Advertisements of which proofs are required should reach us on the 8th of the month; samples can be dealt with up to the 10th.

WHAT WILL HE DO WITH IT?



TRULY the lines of Mr. Asquith have fallen in pleasant places, for during the year everything seems to have gone particularly well. Not only have trade returns beaten all previous records, but also an exceptionally large number of large estates have swelled the death duties. In addition to this there is no doubt that the increased prosperity of the country will cause a considerable increase in the income-tax, so that taking all things into consideration it is absolutely certain that the Chancellor will have a large surplus at his disposal, and, assuming this to be the case, everyone is already discussing the great question

"DE RESZKE" CIGARETTES.—POPULAR AND PROFITABLE.—WRITE FOR SAMPLES AND PRICE LIST TO J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.

ESTABLISHED 150 YEARS.

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of what will he do with it? There seems to be an impression in some quarters (perhaps the "wish is father to the thought") that a reduction will be made in the tobacco duties, but we are rather inclined to think that they will not be touched for this year at all events. It is also rumoured that the duty on tea is to be removed altogether, so that we may realise at last the "free" breakfast-table, which so long has been the ideal of Liberal politicians. This seems to us too much to hope for, but we think it may fairly be anticipated that the tea duty will be considerably reduced. We trust that if this be the case the reduction will be effected in such a way that the public will get the full benefit, because last year the reduction of 1d. per lb. did not go into their pockets.

For some years past the wail of the income-tax payer has been loud, and the recent report of the Commission we think foreshadows a considerable amount of relief, especially for the small man. We think that probably all parties are agreed that some system of graduated income-tax should be adopted, but the question is one of great difficulty and complication, and in all probability if the Chancellor takes this course he will do so at first to a very moderate extent. The serious question of course is as to whether there is a chance of the present high rate being reduced. It is worth noting in this connection that from 1880 to 1894 the average rate of income-tax was well under 7d. in the £, while from 1895 to 1900 it averaged 8d., and since then it has only once fallen to 11d., and has reached such figures as 1s. 2d., and even 1s. 3d. We never like to be too sanguine, but we think we may fairly count on a reduction to 10d. as a minimum, and possibly even to 9d., and we believe that there is much reason to hope that the amount of exemption will be raised from £160 to £180, or perhaps £200.

If even a few of our predictions are realised there seems every reason to anticipate a more prosperous year all round, for we are likely to have better trade in every direction, and at the same time less taxation. Under these conditions people will have more money to spend upon luxuries, and here the tobacconist should find his chance. If at the same time he is wise enough to energetically pursue the policy we are so constantly pressing upon him of pushing the goods of independent manufacturers upon which he gets a good profit, and relegating to the background the goods of the Trust who allow him far less profits, he ought to have a record year. As will be seen elsewhere, however, this policy has not yet been pursued during the past year as it ought to have been, as we find that the Imperial Tobacco Company have largely added to their profits, and are now doing, it is estimated, something like 66 per cent. of the total tobacco trade of the country. We cannot but regret this as a great misfortune, for it indicates that the Trust have succeeded by means of their usual methods in getting a large number of retailers almost entirely under their control. It would be wearisome for us to repeat the warnings that we have so constantly given on this subject, warnings which have so frequently fallen upon deaf ears, but one of these days those who

have foolishly helped the Trust to fasten its grip upon the trade will have a terrible awakening. Some writers have recently contended that the Tobacco Trust benefits the consumer and the retailer, while they unsparingly condemn other trusts. We need hardly say that nothing of the kind is the fact, and we have no doubt that sooner or later the American influence which is so strong in the council of the Imperial will bring about results disastrous to both.

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Some time ago we referred to the various prosecutions against the American Tobacco Trust, and as nothing about these matters ever appears to reach the English Press, we give the result. In the first place, James Flood, the general superintendent of one of the branches of the Tobacco Trust, and Edward Pergoli, also in their employment, have been convicted of conspiracy to steal the trade secrets, the shipping marks, the stamps, and the secret methods of manufacture of a leading New York tobacco firm.

These scoundrels had retained spies who obtained admission to the factory under the guise of employees, and thus obtained the information desired. Unfortunately they were only fined 100 dollars. One of them, James Flood, paid the fine, but Pergoli has absconded and a warrant has been issued for his apprehension.

Two branches of the American Tobacco Co. have been convicted on two counts, on charges of illegal combination and attempt at monopoly, and fined a total of 10,000 dollars, and this despite the appearance of Mr. Jas. B. Duke himself as witness for the defence. Our readers will be interested in these facts, upon which it is quite unnecessary to comment.

Tobacco of New York deserves the utmost credit for its unsparing exposure of the methods of the American Tobacco Trust, and we are glad to find that its action has been more and more appreciated by independent manufacturers throughout America. In the last issue of that publication the Editor makes the following pungent remarks with regard to the Imperial Tobacco Co. We quote them again without comment. Our readers will be able to judge for themselves as to whether they are correct or not.

"The Imperial Tobacco Co. practically surrendered to Duke and his disciples, giving them actual control, so far as possible, of the trade in all of the English Colonies, through the domination of the Americans in the directorate of the British American Tobacco Co., and at the same time giving them a voice in the control of the Imperial Tobacco Co. itself, through a large, although not a majority, representation on its board of directors. Were it not a fact that there are still many powerful independent manufacturers outside of the Imperial Co., Britons would find far greater cause than they now have to rue the day when the Tobacco Trust intrenched itself in their midst. English capitalists who had their fingers burned by their dealing with the Tobacco Trust in Havana, might well serve as a horrible example of what Duke and his disciples will attempt to do to their associates in the Imperial Co. a little later."

THE MARQUIS OF HEADFORT WRITES:—"THE 'DE RESZKE' CIGARETTE IS OF VERY NICE FLAVOUR AND IS PLEASANT TO THE PALATE."

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SPECIAL SCHEME OF ADVERTISING
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 TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

Every known brand at manufacturers' own list prices. Endless variety of
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 140 and 140a, Houndsditch, LONDON, E.C.

SPECIALITIES :

"LA NIKLE," 1d. Rothschild Cigar.
 "ZEALANDIA," 2d. " "
 "BRITISH PLUCK," Dark Flaked Virginia.

"SPORTSMAN," Dark Flaked Virginia.
 "GLOSSY," Gold Flake Honey Dew.
 "MY SWEET," Mixture.

All Manufacturers' Proprietary Articles at absolutely the Lowest Prices. Telephone No. 6098 Avenue.

Trade News and Notes.

CHARLES ARMSTRONG-DASH, of Thornlea, The Drive, Hove, Sussex, cigar merchant, left £70,575.

JAMES WEIR, of Kilmarnock, tobacco manufacturer, a partner in the firm of Messrs. Wm. Mitchell & Co., tobacco manufacturers, of Kilmarnock, left personal estate in the United Kingdom valued at £22,598.

MR. HARRY GAGE, of Wyvestoe, Radyr, cigar and tobacco merchant, who died on October 12th last, left estate of the gross value of £4,133 19s., of which the net personalty has been sworn at £4,004 15s. 11d.

MR. CHARLES PRICE, formerly a tobaccoist in Middle Row, Ashford, was successful in the Ramsgate by-election recently, being returned for the East Central Ward by 281 votes. His opponents were Mr. A. E. Goodbourne, who secured 234 votes, and Mr. Vincent Vincent, three votes.

MR. ROYAL GEORGE COOPER, of Champion Hill, Denmark Hill, formerly of Fenchurch Street, retired tobacco broker, who died on January 1st, left estate valued at £160,168 gross, of which £158,424 is net personalty. He left the whole of his estate to his widow, Mrs. Elizabeth Cooper.

TOBACCO EXHIBITION.—The third International Tobacco Exhibition will be opened on April 20th, in the Horticultural Hall, Westminster. The exhibits will include not only tobacco, cigars, and cigarettes, but machinery demonstrating the process of manufacture. There will be several prizes offered for competitions in cigarette making by hand, and samples of tobacco will be freely distributed. The exhibition will remain open for a week.

UNION'S NOVEL PLEDGE.—A novel pledge was resolved upon, on January 26th, by the United Cigarette Makers', Cutters', Packers', and Clippers' Union. Promising to support the artistes, the resolution continues:—"We do hereby pledge all our members—over 800—not to visit any of the places of entertainment and music halls against which the National Alliance has declared a strike until a satisfactory settlement is arrived at between their organisation and the capitalists concerned."

CHANNEL TUNNEL AS IT IS.—Mr. D. B. Muratti, of Muratti & Sons, Ltd., tobacco manufacturers, says:—"I can form no opinion as to whether or not the tunnel would ever directly prove a profitable venture, but indirectly it would pay well and prove of great general international benefit. It would, for example, develop a through passenger business. There would be much more personal intercommunication than there is now. Such a traffic would grow with the facilities offered. As to the military aspect, the burden of proof rests on those who oppose the scheme on the ground of national danger. Sentiment is not likely to prevail in the face of facts."

TOBACCO STALLS AT DISTRICT RAILWAY STATIONS.—The Secretary of the Metropolitan District Railway writes:—"I am afraid it might be inferred from

a short paragraph which has appeared in the Press with regard to the removal of tobacco stalls from certain of the District Company's platforms that it was the company's intention to remove these stalls permanently. I should be glad, therefore, if you would allow me to state that Messrs. A. Baker & Company's agreement with this company expires within the next few weeks, and the company has arranged with Messrs. Finlay & Co., of Newcastle-on-Tyne, to open an increased number of stalls on the platforms over the company's system. Messrs. Finlay & Co. have a large number of stalls on the North Eastern, Great Central, and other railways, and their experience in dealing with this class of business is therefore unique."

NO TIME TO BUY. WHY MESSRS. BAKER ARE CLOSING THEIR UNDERGROUND TOBACCO STALLS.—Several of Messrs. A. Baker's tobacco stalls on the Underground stations have been closed. People have no time to buy tobacco at these places, and they are being closed for the simple reason that they do not pay. Messrs. Baker's idea of establishing these shops was regarded not long ago as an enterprising move, which would result in a big profit, and the originators of the scheme were

envied by competitors in the same trade for having hit upon such a happy business plan. Each stall was erected and furnished on the lines of Messrs. Baker's many other London branches. The rent, however, was too high for the amount of business that resulted, and now stall after stall is being closed. Mr. de Meza, the Managing Director of Messrs. A. Baker and Co., said to an *Evening News* representative, "I confess none of our Underground depots have been what you might call successful. I suppose the passengers have no time to buy tobacco."—*Evening News*.

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDEVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO., LONDON.

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

BIRMINGHAM TOBACCONISTS' ASSOCIATION.—The annual meeting of the Birmingham and District Tobacconists' Trade and Benevolent Association was held at the Acorn Hotel on January 22nd. The report recorded a healthy state of the finances, the total income for the past year having been £47 16s. 8d., whilst the expenditure in the same period was £30 1s. 8d., leaving £17 15s. to be carried forward. The total funds of the Association now stand at £449 7s. 6d. The President (Mr. L. P. Ashcroft), in moving the adoption of the report, referred to the Sunday Trading Bill, which sought to limit the sale of tobacco on Sundays to the same hours as the publican was allowed to open. Such a limitation, he said, would inflict the greatest hardship on the small suburban tobacconist. The alterations made by last year's Budget, from which the retail section of the trade received no direct benefit, were balanced by dearer leaf up to the present; but if the raw material continued to advance it would be recharged to the retailer. In such an event the retailer must safeguard his interests. He suggested that the various retail associations throughout the country should be in communication, and be prepared to act in unison, and if necessary to form a strong and influential deputation to wait upon the Chancellor of the Exchequer and induce him to so adjust

THE JAPANESE EMBASSY:—"VISCOUNT HAYASHI HIGHLY APPRECIATES THE 'DE RESZKE' CIGARETTES."

the duty in his next Budget that it would be of some palpable benefit. Mr. J. E. Margoschis seconded the motion, which was passed.

IRISH PLUG TOBACCO. THE IMPRINT AND TRADE MARKS.—The Irish Industrial Development Association, Cork, having objected to the use by the William Clark & Son Branch (Liverpool) of the Imperial Tobacco Co. of a brand showing a representation of a shamrock with the inscription "Irish plug, home grown," which the Association claimed to be an infringement of the Merchandise Marks Act, and required the discontinuance of the brand. Mr. Inskip, solicitor, Bristol, on behalf of the company, while disclaiming that the company would think of using any brand which could be open to the charge of being a false trade description, stated he was prepared to advise an alteration so that the brand may show that the plug was a blend of Irish and Virginia tobaccos. The Association, however, complained of the description in general, as there was nothing, they pointed out, to indicate that the plugs were manufactured elsewhere than in Ireland. Mr. Inskip replied that words would be introduced indicating that the plugs were manufactured in England, or in Liverpool, with the words "Irish home-grown plug," but in further correspondence with the Association the company decided to discontinue the words "home-grown."

Foreign.

VENEZUELAN MATCH MONOPOLY.—The current issue of the *Memorial Diplomatique* states that "there is fresh talk of introducing on the French market the shares of the famous Venezuelan Match Monopoly Company, Ltd., the concession of which was granted by President Castro. We have already announced several times, and we can confirm once more from an authoritative source," says our contemporary, "that the revolutionary chiefs are unanimous in the determination that they will suppress every monopoly without indemnity." The *Memorial Diplomatique* adds that Vice-President Gomez, too, has promised, in case he should come to power, to suppress the Match Monopoly.

MILD TOBACCO.—The French Government, which has the monopoly for the sale of tobacco, has just placed on sale, under the name of "Caporal Doux," packets of tobacco containing less than 1 per cent. of nicotine. The ordinary tobacco has 4 per cent. If smokers appreciate the new blend, it will become a permanent addition to the stock of the tobacconists in France.

ODESSA'S TOBACCO EXPORTS.—The export of tobacco from Odessa is decreasing, according to the report of the Odessa Committee of Trade and Manufactures. Thus, in the year 1903 the export from Odessa amounted to 60,026 poods, in 1904 it was 25,587 poods, and in 1905 it was 30,127 poods. The Committee also remarks the

regular decline in the arrivals of foreign tobaccos. In 1903 there was imported into Odessa 7,564 poods, followed by 4,338 poods in 1904, and 3,438 poods in 1905, whereas in previous years the figures had reached the 10,000 poods per year. Two reasons are alleged for the reduced importation of foreign tobaccos, the one being the high import duty and the other the improvement in the qualities of Russian-grown tobacco, which allow it to compete with the foreign products. It would appear also, though figures are not yet available, that the export of Odessa tobaccos in the year 1906 had fallen still further and severely, chiefly owing to the increased demand for the lower-priced sorts from Italy, where the American tobaccos are offering a fierce competition.

THE CONSUMPTION OF TOBACCO IN AUSTRIA.—Statistics compiled by the Government departments show that the consumption of tobacco in Austria is slowly decreasing. Cigarettes are on the whole more favoured than formerly and have to some extent displaced cigars and pipes.

AMENDED DUTY ON TOBACCO IMPORTED INTO THE "COOK AND OTHER ISLANDS."—With reference to the notice which appeared on p. 69 of the *Board of Trade Journal* for 12th October, 1905, respecting the duty imposed, under an Order in Council of 2nd August, 1905, on black twist tobacco imported into the "Cook and other islands" of the Pacific, the Board of Trade have now received a further Order in Council, dated 6th November, 1906, revoking the previous Order in Council of 1905, with effect from 1st December last. The present Order in Council provides that the duty on "black twist tobacco" imported into the said islands shall be 1s. per lb. (in lieu of 3s. 6d. per lb. as fixed by the Customs and Excise Duties Act, 1888) in all cases where the Collector is satisfied that the genuine invoice value at the time of importation does not exceed 1s. 3d. per lb. (instead of 1s. per lb. as heretofore).

FORMATION OF SYNDICATE TO EXPORT TOBACCO.—In connection with the article on p. 601 of the *Board of Trade Journal* of 27th December, illustrating the development of tobacco cultivation in Italy, it may be noted that, according to the *Bollettino delle Finanze*, a syndicate has been formed in Rome to promote the exportation of Italian tobacco. The syndicate is composed mainly of owners of large landed estates, who propose to cultivate tobacco on a very extensive scale. The Minister of Agriculture, Industry, and Commerce has expressed his warm approval of the aims of the syndicate.

Fires.

A fire broke out on February 4th on the premises of Mr. J. JOHNSON, hairdresser and tobacconist, 1296, Leeds Road, Bradford. The damage amounted to about £100.

State Express Smoking Tobacco

(Extra Quality).

MARHABA

(Grade D) EGYPTIAN

CIGARETTES.

Full particulars of Alterations in Packings and Reductions in Prices, can be obtained by writing for Price List No. 90, revised to date, from the manufacturers:—

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THE EARL OF PEMBROKE CONSIDERS THAT THE "DE RESZKE" CIGARETTES SHOULD "MEET WITH GENERAL APPROVAL."

LORD REGINALD HERBERT WRITES:—"I FIND THE 'DE RESZKE' CIGARETTES VERY NICE."

Law

A PAUL THE GU... septuagenar... and Lothing... Mr. W. Moh... Sampson... leave, went... to the Hou... until he go... month. A... should not... Mr. Jefferie... was called i... had done—... drunk. Sa... nothing wr... Chairman... going to the... too long... members of... encouraged... did not ca... more like... place, and... the old me... intend to d... not work.—... can do wh... years to w... The Chairn... prosecuted... be in pris... between h... Jefferies th... told them h... —Mr. Fisk... could force... are men of... —The Clerk... for a mont... have had t... December... The Chairn... prosecuted... Jefferies' m... A YOU... Sheriff Sma... body, toba... Lazzotte... to £4 6s. 1... solicitor, p... Lazzotte... Who was t... said the pr... Lazzotte l... A. Middleto... in January... age, and wh... the amuser... goods for b... business un... he (defende... month.—"... just tak's i... Officer stat... that his un... to make hir... stock, &c.,... ros., taxes... gave decree... was to get... debts.

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Law.

A PAUPER'S TOBACCO. OLD MAN DEFIES THE GUARDIANS.—An amusing altercation between a septuagenarian pauper and the Chairman of the Mutton and Lothingland Board of Guardians took place recently. Mr. W. Mobbs presided. The man in question was named Sampson. He had left the grounds of the House without leave, went to the Red House and got drunk, and returned to the House. He then told the Matron he should not work until he got his tobacco, which had been stopped for a month. A discussion arose as to whether or not the man should not be prosecuted for refusing to do his work, and Mr. Jefferies moved that this course be taken. The man was called in, and the Chairman pointed out to him what he had done—that he had gone to the Red House and got drunk. Sampson remarked that he did so. There was nothing wrong in that. "I understand," he added to the Chairman, "that you told a man there was no harm in going to the Red House and getting beer, if he did not stay too long."—This sally evidently highly delighted many members of the Board, for they laughed heartily.—Evidently encouraged by this, Sampson went on to declare that he did not care what the Board did. The Workhouse was more like a prison. There were 35 young men in the place, and they were never put to work on the land, while the old men were put out.—The Chairman: Don't you intend to do anything? You told the Matron you would not work.—Sampson: Not until I get my tobacco. You can do what you please. If you can put a man of 72 years to work without tobacco, you can do as you like.—The Chairman reminded the man that he was liable to be prosecuted.—Sampson: Well, do that. I'd just as leave be in prison as here.—After further verbal exchanges between himself and the Chairman, he retired.—Mr. Jefferies then moved that the man be prosecuted. He had told them he would not work, and he ought to be dealt with.—Mr. Fisk seconded.—Mr. Thrower wondered whether they could force a man of 72 to work.—The Chairman: There are men of 72 working on farms and getting their own living.—The Clerk pointed out that the man's tobacco was stopped for a month on November 13th, and he should, therefore have had his tobacco reinstated on or about the roth of December, but did not apply for it when the time was up.—The Chairman remarked that it seemed the man should be prosecuted for leaving the House without leave.—Mr. Jefferies' motion to this effect was then put and agreed to.

A YOUNG ITALIAN'S DIFFICULTIES.—At the Sheriff Small Debt Court, on January 18th, T. P. R. Goodbody, tobacco manufacturers, Dublin, sued Lawrence Lazzotte, 68, Murray Street, for an account amounting to £4 6s. 1d. On behalf of the defender, Mr. J. Officer, solicitor, produced the invoice of the goods to Daniel Lazzotte, whose servant Lawrence was.—Sheriff Lee: Who was tenant of the shop in July, 1906?—Mr. Officer said the proprietor of the shop did not know that Daniel Lazzotte had left until months after he was gone. Mr. A. Middleton, solicitor, acting for pursuer, said Daniel left in January, 1906. Defender, who said he was 19 years of age, and who occasionally lapsed into broad Scotch, much to the amusement of the Court, stated that he ordered the goods for his uncle Daniel, who left him to carry on the business until he came back. He had not come back, and he (defender) had carried it on since the beginning of last month.—"Is it paying?" queried His Lordship.—"It just tak's it a' its time," replied the young Italian.—Mr. Officer stated that Lawrence only told the proprietor that his uncle had left when the creditors were threatening to make him personally responsible. An inventory showed stock, &c., amounting to £8 19s. 10d., and the rent of £6 10s., taxes, and a list of accounts were due.—His Lordship gave decree, and remarked the best thing pursuer could do was to get rid of the business if there were a lot of these debts.

New Companies.

NON-PHOSPHORUS PATENT MATCH SYNDICATE (91,785).—Registered January 23rd. Capital, £25,000, in £1 shares. As title. No initial public issue. First directors (not less than two nor more than five) to be appointed by signatories. Remuneration (except managing director), £50 each per annum and £50 extra for the chairman.

JOHN GRADY.—January 9th, £5,000 (£1). To take over the business of a wholesale and retail tobacconist and fancy goods dealer, carried on by J. Grady, at 27, King Street, and Public Hall Buildings, Wigan.

LURION.—December 27th; £1,000 (£1). To acquire the business of a tobacco merchant carried on by M. Lurion at 28, Shaftesbury Avenue, W.C. No initial public issue. Table A mainly applies. (91,424.)

HEAD, ARIS & HARTLEY.—January 9th, 1907. £10,000 (£1). Wine, spirit, and tobacco merchants, &c. No initial public issue. First directors (to number three) not named. £100. As fixed by company. 11, Angel Court, E.C. (91,585.)

COX & BOWRING, LTD.—Registered January 24th, by Morris & Bristow, 41, Bedford Row, W.C. Capital, £20,000, in £1 shares (5,000 Preference). Objects:—To take over the business of wine, beer, spirit, cigar, and tobacco merchants carried on at Derby and Leicester as Cox & Bowring, and to adopt an agreement with Sir Charles Bowring and others. No initial public issue. The first directors (to number not less than three nor more than seven) are Sir Charles C. Bowring, C. S. Bowring, J. Hunter, E. H. Keeling, and H. Chamberlin. Sir Charles C. Bowring is permanent governing director, subject to holding £5,000 shares, with power to appoint other directors. Qualification (except first directors), £200. Remuneration, as fixed by the company. Registered office, Irongate, Derby.

Obituary.

DEATH OF A TOBACCONIST.—We regret to record the death of Mr. Henry Humphrey, who had been in business in Snargate Street, Dover, as a tobacconist for a number of years. The deceased, who was in his 67th year, fell down in Townwall Street on Sunday, January 27th, and had to be conveyed in a cab to his sister's house, where he died the following morning. Heart failure and acute bronchitis were the cause of death.

We regret to announce the death of Mr. J. H. THOMAS, tobacconist, hairdresser, &c., of The Terrace, Penzance, which took place at his residence on Sunday morning, February 3rd.

Police.

FINED £40 FOR SMUGGLING.—Charles Eirsen (26), a Norwegian seaman, was charged at West Ham Police Court, on December 10th, with concealing on the s.s. Bellenden, lying in the Royal Albert Dock, 44 lbs. foreign cavendish tobacco, single value and duty £13 8s. 8d., with intent to defraud H.M. Customs. On the arrival of the steamer in the dock on December 8th the usual search was made, and the prisoner "declared" 9 lbs. of tobacco. In the course of the search, however, prisoner was seen looking on very carefully, and was questioned by one of the Customs officers. Another officer was in the engine room, and as he neared the side of the ship prisoner came up and pointed out an ingenious hiding-place between a tank and the skin of the steamer. In this spot no less than 44 lbs. of tobacco was concealed and the prisoner was charged. He was fined £40, including costs, or two months' hard labour.

"DE RESZKE" CIGARETTES.—A CAPITAL SELLING LINE.—SAMPLES AND PRICE LIST FROM J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.

Mr. JACOB I. POPP, tobacconist and owner of High Wycombe, who was fined 2s. 6d. and 2s. costs last month for keeping his shop open on a Sunday, has now been fined 26s. for this offence.

BETRAYED BY CIGARETTES.—A man who came to see a maidservant and remained to make love to her young mistress was co-respondent recently in a divorce suit brought by Mr. William Anderson against his wife Harriet. Mr. and Mrs. Anderson lived in Glasgow. Mr. Anderson, giving evidence, said he was 26 and his wife was not yet 22. In 1903 he was appointed manager of a pawnbroking firm, and his hours were somewhat irregular. There was no coolness between his wife and himself until the beginning of last year, when, returning home, he found cigarette ends lying about and a strong smell of smoke and stale beer in the house. He next morning asked the maidservant if she had been receiving a gentleman, and his wife answered the question. She said she had had two gentlemen to see her the night before. She gave no further explanation and he asked for none. She went to stay with her father at Partick, while her husband and children went to Kirkintilloch. In letters which passed at this time the defender signed herself "One who has disgraced you, Harry." She after threatened to go on the streets if he did not take her back, and explained to him that the young men really came to see the maid. He took her back. Matters did not improve, and in the end of May the maidservant gave his solicitor information which led to their separation and the commencement of the action. Since then Mrs. Anderson had confessed.—The maidservant, in the witness box, stated that between January and March last year the co-respondent and another young man visited the defender every Saturday. The defender had said she cared for one, Dixon. Later on Dixon was up every night in one week except Thursday.—Decree of divorce was granted, the co-defender was found liable in expenses.—Counsel submitted that the case should go to the undefended roll for decree for £50 damages.

Public Companies.

IMPERIAL TOBACCO.—The Directors recommend a dividend of 10 per cent., free of income tax, on the deferred ordinary shares for the year to October 31st last, placing £250,000 to general reserve account and carrying forward £179,000, which includes reserve for customers' bonus.

BARON CIGARETTE MACHINE COMPANY (LIMITED).—The accounts for the year ended December 31st show a profit of £3,197, making, with the balance brought forward, £4,522. The directors recommend a dividend of 5 per cent., leaving £1,522 to be carried forward.

BRYANT & MAY.—The directors of Bryant & May, Limited, announce a dividend at the rate of 6 per cent. per annum on the deferred shares for the past half year, as against 5 per cent. a year ago.

Glasgow Tobacco Lords.

Mr. Thomas Lugton, the curator of the People's Palace, Glasgow, delivered a lecture in the Berkeley Hall on February 1st on "Glasgow Virginians and Marylanders." The lecture was one of the series arranged by the Corporation. Councillor Maclay presided. A letter of apology for absence was received from Mr. Austin, the United States Consul in Glasgow. Mr. Lugton at the outset referred to the forthcoming Tercentennial Exhibition at Jamestown, Virginia, to celebrate the three-hundredth anniversary of Anglo-Saxon America. He went on to describe the growth of the tobacco trade between America and this country. He stated that before the War of Independence the entire output of American Tobacco came to Britain in 1,000 lb. hogsheads.

The tobacco was graded in this country and re-shipped in an unmanufactured state to European ports. In 1771, a big crop year, 45,000 hogsheads, more than one-half of the total export, came to the Clyde. In the early days of Glasgow's trade with Virginia the captains of *Clyde-ship* brigs, and brigantines, lying at anchor at the mouth of the James River, traded general merchandise for tobacco, valued at 2s. per lb. At a later period Glasgow tobacco merchants had stores, and some of them had plantations, throughout Virginia and Maryland. As resident planters, apprentices learning the trade, or as visitors in these States, the "tobacco lords" of the *Trompage* were almost as much Virginians as Glaswegians, hence their Southern American manner. Their outdoor business parade was a stretch of "plain stones," about 130 ft long, in the centre of the street, in front of the Tobacco and Town Hall building, which had the Exchange beneath. On this street pavement, said to have been the first laid down in Scotland, the tobacco merchants walked. A professional man might have dared to address one of their number, but a shop-keeper or tradesman was obliged to stand at the curbside till he caught the eye of the tobacco magnate. This sight was said to have caused Burns to write the sarcastic verse beginning "Ye see yon birkie ca'd a lord." Too much had been made of the style and manner of the "tobacco lords," which was still traceable in Virginia. How would present-day Glasgow merchants view interruptions to business talk on any bit of ground recognised as a regular market for transacting business? Virginia was originally forest land, and even to the end of Colonial days the plantations were only clearings in the forest. Unlike the gloom of dense tropical bush, or the monotony of poplar bluffs on north-west prairies, Virginia had a beautiful primeval forest of mixed pines and hardwoods, open and clear of brushwood, except in swampy hollows or ravines. There was a ruddy glow in the woods in spring caused by the red-barked willows, in summer by the blossoms of the red gum or Judas tree, and in autumn by the scarlet leaves of the Virginia creeper. The loss of "Virginia, earth's only paradise," as the poet Drayton wrote, must have been a great mortification to the "tobacco lords" of Glasgow, who had actually raised a regiment to enforce payment of the tea tax. It had been said that the "tobacco lords" had made Glasgow; and they had also much to do with the making of Scotland. The lecture was illustrated with lantern views, and in the course of the evening songs bearing on American Colonial days were rendered by a quartette.

NEW LINES.

MARHABA CIGARETTES, GRADE D.—The Ardath Tobacco Co. have forwarded us a sample of the above brand. They are put up in most artistic boxes containing 100, 50, 25, and 10 pieces, retailing at 4s. 9d., 2s. 6d., 1s. 3d., and 6d., and charged to the trade at prices which give a handsome profit. The cigarettes are peculiarly delicate and fragrant, and they are sure to please connoisseurs. They are hand made from choice Oriental tobaccos, and packed in white and gold padded top boxes which would look most attractive upon the counter. It should be noted that these cigarettes at the prices quoted are reduced, while the quality remains the same. Retailers should send for samples.

STATE EXPRESS SMOKING TOBACCO, EXTRA QUALITY.—The same company have sent us a sample of the above mixture. It retails at 2s. 6d. per 1-lb tin, and also shows a good profit. This is one of the finest mixtures it has ever been our pleasure to sample. Nothing more delicious can well be imagined. Retailers who have a high-class clientele will find this a splendid line and worthy to be stocked among the other world-famed brands manufactured by the company.

THE COUNT DE NEVERS CONSIDERS THE "DE RESZKE" CIGARETTES EXCELLENT IN QUALITY AND FLAVOUR.

THE LATE SIR HENRY IRVING STATED "DE RESZKE" CIGARETTES ARE MOST EXCELLENT."

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From the "London Gazette."

Receiving Orders.

BOULTER, GEORGE HENRY, tobacconist, 28, Lausanne Road, Hornsey, and 52, Lincoln's Inn Fields, London, and 456, High Road, Chiswick, Middlesex. Date of order, January 14th, 1907.

BREAKELL, THOMAS, tobacconist, &c., 23, Hind Street, lately 20, Thursfield Road and 56, Hebrew Road, Burnley. Date of order, January 1st, 1907.

PALMER, FRANK JOHN, tobacconist, 2, Cresswell Buildings, Bush Street, Pembroke Dock. Date of order, January 10th, 1907.

SLEATH, JOHN, wholesale tobacconist, 49, Blake Lane, Small Heath, Birmingham. Date of order, January 19th, 1907.

First Meetings and Public Examinations.

BOULTER, GEORGE HENRY, tobacconist, &c., 28, Lausanne Road, Hornsey, and 52, Lincoln's Inn Fields, London, and 456, High Road, Chiswick, Middlesex. Public examination, February 27th, 1907, at 11.30, at Bankruptcy Buildings, Carey Street, London, W.C.

PALMER, FRANK JOHN, tobacconist, &c., 2, Cresswell Buildings, Bush Street, Pembroke Dock. Public examination, February 8th, 1907, at 12, at Temperance Hall, Pembroke Dock.

WOOLF, MAURICE ALVAN, pipe merchant and mounter, 16, Wheathill Road, Anerley, Kent, and 1, Hanover Court, Milton Street, London, E.C. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., February 12th, 1907, at 11.30.

Adjudications.

AMSTELL, A. (otherwise Amstel), tobacconist, 94, Leg Street, Ilford, Essex. Date of order, January 10th, 1907.

BREAKELL, THOMAS, formerly tobacconist, &c., 23, Hind Street, lately 20, Thursfield Road, and 56, Hebrew Road, Burnley. Date of order, January 1st, 1907.

HEATH, JOHN, wholesale tobacconist, 49, Blake Lane, Small Heath, Birmingham. Date of order, January 24th, 1907.

PALMER, FRANK JOHN, tobacconist, 2, Cresswell Buildings, Bush Street, Pembroke Dock. Date of order, January 10th, 1907.

Notices of Intended Dividends.

BLACKHAM, HAROLD, tobacconist, &c., 296, Pleck Road, and Ida Road, lately 170, Birmingham Street, Walsall. Last day for proofs, February 16th, 1907. Trustee, S. W. Page, 30, Lichfield Street, Wolverhampton.

FRANKAL, ISYDOR (described as Isidore Frankal), cigarette manufacturer, 6, Steward Street, London. Last day for proofs, February 2nd, 1907. Trustee, E. L. Hough, Bankruptcy Buildings, Carey Street, London, W.C.

MARRIOTT, FREDERICK JOHN, and ALFRED O'BRIEN (carrying on business as Marriott & O'Brien), tobacconists, &c., Irthingborough, Northampton. Last

day for proofs, February 4th, 1907. Trustee, A. Ewen, Bridge Street, Northampton.

SCHULTZ, SIMON, tobacconist, 317, Hesse Road, Hull. Last day for proofs, February 9th, 1907. Trustee, C. H. King, Trinity House Lane, Hull.

Notices of Dividends.

FOUNTAIN, JOHN GEORGE, lately tobacconist, Ryelands Road, Beeston, lately 102, Victoria Road, Netherfield, Nottingham. First and final of 10½d., at 4, Castle Place, Park Street, Nottingham.

LITTLE, JOHN HARGRAVES, tobacconist, 17, Devon Avenue, Liscard, lately 144, Victoria Road, Seacombe, Cheshire. First and final of 1s. 11d., at 35, Victoria Street, Liverpool.

MILLER, PERCY (trading as Percy Miller & Co.), tobacconist, 94, Lake Road, Portsmouth. Second and final of 3s. 3½d., at 20, Pearl Buildings, Portsmouth.

ROWSON, GEORGE HARRY, tobacconist, &c., 176, Legsbay Avenue, and 75, Pasture Street, Great Grimsby. First and final of 7s. 2d., at St. Mary's Chambers, Great Grimsby.

STOKES, JOHN, tobacconist, &c., 51a, St. Mary's Road, Market Harborough. First and final of 5s. 8½d., at 1, Berridge Street, Leicester.

Order made on Application for Discharge.

WILDMAN, JOE HARRY, late tobacconist, Park View, 106, Sydenham Place, and lately Westgate, Bradford. Order that the debtor be at liberty to withdraw his application for discharge. Date of order, August 4th, 1906.

Notices of Release of Trustees.

BANKS, HERBERT COATES, tobacconist, &c., lately 76, Northgate, now 25, Oakland Gardens, Harrogate Hill, Darlington. Trustee, J. R. Stubbs, 8, Albert

Road, Middlesbrough. Date of order, December 10th, 1906.

HARTLEY, SUSAN, lately tobacconist, Cherryinton Road, lately 56, Mill Road, Cambridge. Trustee, H. W. Cox, 5, Petty Cury, Cambridge. Date of order, January 2nd, 1907.

LEE, WILLIAM, tobacconist, &c., 14 and 36½, Cleveland Street, Doncaster. Trustee, J. C. Clegg, Figtree Lane, Sheffield. Date of order, December 3rd, 1906.

PARKER, SAMUEL MORRIS, tobacconist, &c., 20, 22, and 24, Catherine Street, Salisbury. Trustee, J. K. Dowden, Bank Chambers, Salisbury. Date of order, December 14th, 1906.

PARROTT, HARRY (trading as the Midland Cigar Company), tobacco dealer, 17, St. Nicholas Square, Leicester. Trustee, J. G. Burgess, 1, Berridge Street, Leicester. Date of order, December 3rd, 1906.

ROSEN, SAMUEL, tobacco dealer, 64, Waterloo Road, lately 274, Old Kent Road, London, S.E. Trustee, E. S.

Important Notice.

The "Cigarette World"

is now published at

32, BROADWAY,

WIMBLEDON, S.W.,

To which address all communications should be sent.

SIR CHARLES WYNDHAM FINDS THE "DE RESZKE" CIGARETTES EXCELLENT, WITH THE MOST AGREEABLE FLAVOUR.

Grey, Bankruptcy Buildings, Carey Street, London, W.C.
Date of order, December 10th, 1906.

VICKERS, JOHN THOMAS, tobacconist, 19, Freeman Street, 63, Kent Street, 72, Cleethorpe Road, and 304, Victoria Street, Great Grimsby, and 13, Victor Colonnade, Cleethorpes. Trustee, J. F. Wintringham, St. Mary's Chambers, Great Grimsby. Date of order, December 31st, 1906.

Dissolution of Partnership.

SAMUELSON, CHARLES EYTON, FREDERICK BERNHARD SAMUELSON, and ARTHUR NEWTON SAMUELSON, tobacco merchants, 5 and 6, Hart Street, Mark Lane, London, E.C., under the style of Edward Samuelson & Co. The business will be carried on by Charles Eyton Samuelson, under the style of Edward Samuelson & Co.

In the Matter of—

LEONARD PARTON, 613, Fishponds Road, tobacconist and newsagent. The liabilities were £213 13s. 6d., and the deficiency was £118 18s. 2d. The Official Receiver, however, expressed the opinion that the estimate of the assets on which this was based was greatly exaggerated. Replying to the Official Receiver, the debtor said he had had something to do with a municipal election, but that involved him in no expenses. The Official Receiver pointed out to him that his deficiency account showed a trading profit on one side of £50, and a loss of £6 on the other. Debtor replied that the £50 was only an estimate, because he thought he must have made some profit on trading, and the £6 was put in to balance the account, and because certain payments had not been made from petty cash without being taken account of at the time. The Official Receiver remarked that it was obvious the result of trade could not have been a profit and a loss, and debtor must file a trading account.

Tobacco Trades Council.

THE following is the official report of the meeting of the above body held at the Great Eastern Hotel, on January 22nd, in response to a circular issued by Mr. H. J. Nathan. Mr. Thomas Gallaher (Chairman of Messrs. Gallaher, Ltd.) presided, and was supported on the platform by Mr. Bernard Baron (Managing Director and Chairman of Carreras, Ltd.), Mr. G. Freeman, Mr. L. Weenen, Mr. F. Hudson, B.A. (C. J. Smith & Hudson, solicitors), and Mr. Henry Jerrold Nathan. Those present or represented were Messrs. P. C. Rutter (Rutter & Co., Mitcham), T. R. Robinson (Robinson & Son, Stockport), Henry Archer (R. & J. Hill, Ltd.), R. Gracey (H. C. Lloyd and Sons, Exeter), C. T. Harris (Goodman & Harris, Leicester), J. Maltass (Imperial Ottoman Tobacco Regie), F. E. Thomson (B. Muratti, Sons & Co., Ltd.), G. Higgs, J. P. Stamford, R. Wolf (Bradford), P. E. Stafford (Stafford, Sons & Oswin, Leicester), Adolph Posener (A. Posener and Co., London), A. S. Horne (Illingworth & Sons, Kendal), M. Frischer (Frischer & Co., London and Vienna), W. Hill (Cahn & Stern), M. Weiner (St. Petersburg Cigarette Co.), T. Allen (Catlow & Allen, Leicester), W. H. Harris (W. Harris & Sons, London), T. J. May (B. Morris & Sons, Ltd., London), R. Leoni (Chas. Leoni & Co., London), R. P. Fryer (Fryer & Sons, Ltd.), P. Teofani (Teofani & Co.,

London), Brandt & Kutner (London), Van den Arend (Rugby), Jones Elliott (London), D. de Meza (London), Major Drapkin & Co. (London), H. Ellis, J. R. Stevenson, and W. Carden (Noakes, Carden & Co., London), Charles Jones (Bartlett & Bickley, London), M. Aronovitch (Malcajik Cigarette Company), A. Dreyfus (Dreyfus & Co., London), W. G. Norman (London), M. Hirst (L. Hirst & Sons, Kirk-gate), A. M. Schroder (Nottingham), Paul Zuppe (R. P. Warren & Co., London), E. T. H. Hadjiconstantis (R. P. Warren & Co., London), A. S. Benjamin (Morris & Elkan, London), J. T. Pullinger (Sidney Pullinger, Ltd., Birmingham), F. G. Stretton (Stretton & Co., London), H. B. Mollins (Anglo-American Cigarette Company, Ltd., London), James Harrison (Harrison & Co., Leeds), R. H. Sinclair, G. T. Bodey, R. Lockyer, —, Chalmers (London), and about 100 other gentlemen.

The meeting, which was very largely attended, was private, and among the speakers were the Chairman, Messrs. H. J. Nathan, J. G. Freeman, F. G. Stretton, L. Weenen, Rutter, Chalmers, Illingworth, and May. Naturally opinions were divided upon the question, but the following resolution proposed by Mr. Freeman and seconded by Mr. Baron was carried unanimously.

"That this meeting is in favour of Mr. Nathan's idea of a Tobacco Trades Council, as set forth in his circular of January 1st, and desires him to proceed with its formation, and undertakes to support him in doing so."

Votes of thanks to the Chairman for presiding, and to Mr. Nathan for inaugurating the scheme, were also carried unanimously.

It is understood that Mr. Thomas Gallaher has accepted the position of Chairman of the Council, Mr. B. Baron (Chairman and Manager of Carreras, Ltd.) is to be the Vice-chairman, and Mr. H. J. Nathan, Managing Director, and we are quite sure that in these three gentlemen the new association has men who will carry it to a successful issue if it be humanly possible.

A DISCLAIMER.

To the Editor.

Dear Sir,—We understand that it was given forth to the meeting held yesterday that we are in sympathy with Mr. Nathan on this matter. Will you kindly permit us to state that we have no intention of joining the Tobacco Trades Council. We hold that the Tobacco Trade Section of the London Chamber of Commerce can do more for the trade than any outside "Council"—so-called. As a telegram from us was read at the last meeting, we enclose copy of a letter we received from Mr. Nathan, and a copy of our wire declining to be present.—Yours faithfully,

GODFREY PHILLIPS & SONS.

112, Commercial Street, London, E.C.,
January 23rd, 1907.

[COPY.]

10, Throgmorton Avenue,
London, E.C.

Tobacco Trades Council.

Dear Sir,—I am inviting a few of the leading manufacturers to receive and lunch with Mr. Gallaher on Tuesday next prior to the meeting. May I have the honour of your company?

Kindly wire or telephone reply. Luncheon at Great Eastern Hotel, one o'clock.—Yours faithfully,

H. J. NATHAN.

P. Phillips, Esq.,
Messrs. Godfrey Phillips & Sons.

Copy of telegram, 21.1.1907:—"To Nathan, 4, Martin Street, Stratford.—Regret unable accept invitation.—PHILLIPS."

SIR HUBERT PARRY, BART., WRITES:—" 'DE RESZKE' CIGARETTES ARE REMARKABLY GOOD—THE PLEASANTEST I HAVE EVER SMOKED."

Tobacco Trade Benevolent Association Festival Dinner.

[Our Editor being unavoidably prevented at the last moment from attending the dinner, we are indebted for this report to the courtesy of our contemporary, *The Tobacco Trade Review*.]

A FESTIVAL dinner in aid of the funds of the Tobacco Trade Benevolent Association was held on January 31st at the Trocadero Restaurant, Shaftesbury Avenue, London, W. The President of the Association (Mr. William Klingenstein) presided over a large company. Amongst those present or represented were:—At the Chairman's table—Messrs. W. Klingenstein (Chairman), E. G. Hemmerde, M.P., C. E. Lambert, W. Butler, E. J. Lambert, C. R. Butler, Isidore Gluckstein, Bernhard Baron, E. T. Ware, S. Behr, Joseph Hood, E. G. Adkin, Robert Adkin, Joseph Gluckstein, B. Maratti, A. Levy, H. Coburn, H. Adkin, — Braden, — Stark. At Mr. C. Vogelsberger's table—Messrs. J. C. Hurd, J. G. Kipling, E. C. Osman, A. J. Nathan, F. A. Pralee, W. Levenson, I. Van Gelder, A. Cornish, C. L. Constantiniades, H. Perkins, A. Perkins, L. Van-Gelder, A. Whitmond, P. D. Jarrett, M. Kleimenhagen, S. Cohen, G. Palmer, Mayo Hare, J. Keevis. At Mr. L. Weenen's table—Messrs. L. M. Rait, E. L. Rait, Henry J. Nathan, P. Cohen, S. Cropper, — Bush, — Cropper, A. Chalmers, F. Mack, H. Weenen, A. Cohen, H. Benedictus, J. D. Pappaelia and friends, J. Maas, J. Stevenson, W. Ellis, A. B. Biggs, P. C. Brachi, F. Brachi, J. McC. Rait, Muffiniades, Hudson, A. Elkin, W. Thurgood. At Mr. F. Faulkner's table—Messrs. W. E. Faulkner, W. Dust, H. J. Siemssen, C. Branson, C. S. Smith, P. Faulkner, Brown, Cleaver, Everitt, J. Scholey, M. Beedle, Carter Hodges, P. Teofani and friends, Louis Baron, A. R. Faulkner and friends. At Mr. W. Allen's table—Albert Lamotte, T. Durbridge, jun., F. W. Quartley, D. Lambert, Julius Kahn, G. Klingenstein, Frank Coburn, J. Moorcroft, J. Dore Behr, W. Schubach, A. Klingenstein, C. Kahn, J. Oppenheimer, I. de Sola Pinto, J. Parkins, — Field, — Osborn, W. H. Botterill, W. H. Bullock, F. Lambert, W. Engels, Richard Leoni. At Mr. George J. Freeman's table—Messrs. R. Thurgood, R. Lockyer, A. Claridge, B. Lewey, C. M. Schroder, J. Milhoff, — Maltass, Baron Elkan, A.E.O.S., W. Daw, — Drew, F. G. Stretton, J. Samuel, S. Blumfeld, E. A. Taplin, H. J. West, D. G. Freeman, B. W. Freeman, J. Blumfeld, A. E. Tanner, B. W. Freeman, G. Southee. At Mr. Walter Downing's table—Messrs. George Emblin, S. Maier, — Bottibol, E. Grahner, Travers Phillips, T. Rayner, — Hawk, — Hill, — King, A. Sharland, Thomson, Bessie, Thompson, A. Elkin, H. Frank, Chandler, McDougal, W. R. Daniel, W. P. Solomon, H. Gross, W. T. Osborne, Goorvitch, Woolfsohn.

Mr. A. H. Dexter, of Nottingham, should have taken one of the tables, but was unavoidably compelled to wire his inability on account of ill-health. His place was filled by Mr. Allen, of Manchester, an old friend of the Association.

After the usual loyal toasts, "The King" and "The Queen and Rest of the Royal Family," proposed by the Chairman, came the toast of the evening, "Continued Success to the Tobacco Trade Benevolent Association." In proposing it, the Chairman said he felt he was only a novice at presiding over such a large gathering, but he could go back a long way in the history of the Benevolent Association. He regretted his inability to lay before them as completely as he would like the claims that the Association had upon them all. The cause, he thought they all knew, was an excellent one. Charity as a rule commenced at home, and he hoped that, as they were all in the tobacco trade, they were at home, and that they would have regard to the claims of the Tobacco Trade Benevolent Association. The Society received in the first ten years an income of £430. The expenditure was £116, and towards relief there was granted £91 10s. Naturally, the younger members

did not approve of this. But the founders wisely adopted the plan of accumulating funds as much as they possibly could. In 1870 or 1871 they at the first festival realised the sum of £600. The pensions were increased in 1872 from £12 to £15, and in 1873 honorary officers were first appointed. In 1876 the amount of the pension was increased to £20 per annum. There were at that time only enough funds to admit of keeping ten pensioners. But the Society was slowly progressing, and in 1885, on the twenty-fifth anniversary dinner, they were able to collect £800. In 1895 their dinner produced £1,000. In 1901 an excellent plan was adopted of a universal collecting day, which realised a very handsome sum—so much so, indeed, that they were able to put on the pension list a total of thirty-three annuitants. It was a very gratifying fact that the Association had all along been generously supported by the most influential members of the tobacco trade. They were subsequently enabled to raise the amount of the pensions from £20 to £24. Their annual expenditure had risen to £996. It might be said, "Why not rest and be thankful?" Thankful the Committee were, but "the poor are always with us." The Association was constantly receiving applications from the deserving poor, and there were even now eleven applicants waiting. After the most strict investigations they were all proved to be respectable, and one of them had been connected with the Committee of that Association. These poor people had come to the end of their means, they had become incapacitated for work, and some of them, he regretted to say, were the widows of very good men in the trade who had failed to provide for a rainy day. And so it came about that the Committee considered that another festival dinner should be held, and they hoped for greater results than that record amount which was collected in that room nearly three years ago. He trusted the enthusiasm that was then displayed would on the present occasion be outdone. Only a little while back he came across an appeal made for £1,000 by the late Mr. George Chambers. The appeal read, "Wanted, a wealthy philanthropist to provide almshouses for the indigent poor of the tobacco trade." They were still looking for that philanthropist, and if that gentleman could not accede to that appeal in his lifetime they hoped he would provide for it in his bequests. He trusted everyone present would make a firm resolve to bring in at least one new annual subscriber to the Association, even if the amount were only 10s. 6d. They must not forget that annual subscribers were the backbone of an association like theirs, and they would then have the satisfaction of knowing that they had permanently benefited that worthy cause not alone by their own contributions, but by their efforts in inducing others to also take an interest in the excellent work. (Applause.)

Mr. G. J. Freeman proposed "The Visitors." He said many were generous, but they were cautious. He would have told them that Mr. F. E. Smith three or four years ago knew nothing of the trade, yet in that three or four years he made more out of the trade than any of them. (Laughter.) He (Mr. Freeman) had that evening celebrated the birthday of a grandson by subscribing a special donation of 10 guineas. (Applause.)

Mr. E. G. Hemmerde, M.P., responded in a humorous speech.

Mr. C. Vogelsberger, called upon by the Chairman, announced the main figures of the collection. He was grateful to announce they had considerably topped the figures at their last dinner in 1904. The first list was that of the President, which amounted to £1,009 15s.; and the total sum collected was £1,556 6s.

An excellent programme of songs and recitations contributed considerably to the enjoyment of the proceedings. Subsequently the collections were augmented to £1,600.

**THE
Baron Cigarette Machine Co. Ltd.**

REPORT of the Directors presented to the tenth Annual General Meeting, held on Monday, the 4th of February, 1907.

The Directors beg herewith to hand the Statement of Accounts and Balance Sheet for the year ending 31st December, 1906.

The amount standing to the credit of Profit and Loss Account, including the balance brought forward from previous year, and after writing off the usual depreciations on machinery, tools, &c., is £4,522 4s. 3d., out of which the Directors recommend the payment of a dividend of 5 per cent, free of income tax, amounting to £3,000 and to carry forward the balance of £1,522 4s. 3d.

No fees were paid to the Directors for 1904 and 1905. For 1906 the sum of £350 has been paid to the Directors, and they have waived all further claims up to 31st December, 1906, in respect of fees and commission, to which they are entitled under the Articles of Association.

Sir Alfred J. Newton, Bart., is the Director, retiring by rotation, and being eligible offers himself for re-election. The Auditors, Messrs. Pannell & Co., also retire, but offer themselves for re-election.

By order of the Board,
EDWIN H. BELL, Secretary.

BALANCE SHEET, DECEMBER 31ST, 1906.

DR.		£	s.	d.	CR.		£	s.	d.
TO NOMINAL CAPITAL—					BY PURCHASE OF PATENT RIGHTS .. 121,358 10 6				
Originally £120,000 in 120,000 Shares of £1 each		£120,000			Less Patents sold and amounts Written off to the 31st December, 1905		78,395	12	0
REDUCED CAPITAL—					Amount as per last Balance Sheet				
£60,000 in 120,000 Shares of 10s. each ..	60,000	0	0	Expenditure during the year ..		42,962	18	6	
(By Special Resolution passed 10th March, 1902; Confirmed 25th March, 1902; Order of Court, 8th July, 1902 (5s. per Share = £30,000 returned to Shareholders; and by Special Resolution passed 8th December, 1902; Confirmed 29th December, 1902; Order of Court, 12th May, 1903 (5s. per Share = £30,000 returned to Shareholders).						766	0	0	
SUNDRY CREDITORS					2,155	0	11		
PROFIT AND LOSS ACCOUNT					4,522	4	3		
					<u>£66,677 5 2</u>				
					BY CASH AT BANKERS, ON DEPOSIT AND IN HAND				
					43,728 18 6				
					Bills receivable on hand				
					5,000 9 3				
					1,170 1 3				
					INVESTMENTS—				
					365 Shares of \$100 each in the Prudencio Rabell Cigarette Machine Company, fully paid, received in part payment of Patent Rights sold				
					7,453 2 4				
					Debtors on Open Accounts (part of the Book Debts for machines sold is payable over a period ending July, 1907)				
					4,721 14 0				
					Machines on hire and in stock ..				
					833 3 10				
					Less Written off, 1906				
					20 0 0				
					813 3 10				
					Stock of Accessories (under cost) and machines in course of construction				
					2,064 2 2				
					Stock of Tools				
					113 12 8				
					Purchases				
					49 7 10				
					163 0 6				
					Less Written off, 1906				
					54 6 10				
					108 13 8				

By Plant, Machinery, Fittings, and Patterns as per last account ..	1,382	13	10		
Additions during the year ..	384	8	7		
	1,667	2	5		
Less Depreciation Written off, 1906	166	14	3		
Office Furniture, as per last account ..	90	0	0	1,500	8 2
Less Depreciation Written off, 1906	10	0	0		
Insurance, &c., paid in advance ..				20	0 0
				36	12 0
				£66,677	5 2

PROFIT AND LOSS ACCOUNT, FOR THE YEAR ENDING DECEMBER 31ST, 1906.

DR.		£	s.	d.	CR.		£	s.	d.
TO DIRECTORS' AND AUDITORS' FEES FOR 1906 ..					£	8	d.		
Salaries		386	15	0	By Gross Profit on Trading		3,942	4	3
Rent, Rates, Taxes, Light		765	0	2	Transfer Fees		4	7	6
Income Tax		303	7	1	Interest on Deposits, &c.		107	19	0
Law Costs		82	8	3	Dividends on Shares in Prudencio Rabell Cigarette Machine Company		1,199	18	7
Advertising		17	5	0			£5,254	9	4
Printing, Stationery, Postages, Cables, &c. ..		42	0	0	Balance down		£3,197	8	3
Patent Renewals		28	19	2	Amount brought forward from last year ..		1,324	16	0
Bank Charges		174	5	0			£4,522	4	3
Tools and Depreciation of Machines, Plant, Fittings, Office Furniture, &c.		5	11	4					
		251	1	1					
Balance down being net Profit for the year ..		2,057	1	1					
		3,197	8	3					
Balance carried to Balance Sheet		£5,254	9	4					
		£4,522	4	3					
		£4,522	4	3					

AUDITORS' CERTIFICATE.

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

(Signed) PANNELL & CO., Chartered Accountants,
13, Basinghall Street, London, E.C.
22nd January, 1907.

WANTED.—Cigarette World and Tobacco News, either bound volumes or complete years, 1899, 1900, 1901, 1902, 1903, 1904. Must be in good condition. State price to "VERAX," Cigarette World Office, 32, Broadway, Wimbledon, S.W.

AGENTS.—We have vacancies for Agents to sell and distribute the Cigarette World and Tobacco News in towns where we are not at present represented. Readers willing to act for us should write, giving full particulars, to the Manager at this office, who will send them on terms of business.

BOOKS ON TOBACCO.

If you are a collector of Tobacco Books, send to us for a list of mention your wants. We have the largest stock of Tobacco Books in all languages in Germany.

LUDWIG ROSENTHAL, ANTIQUARIAT,
HILDEGARDSTRASSE, 16, MUNICH, GERMANY.

TURKISH AND VIRGINIAN TOBACCO, SPECIALLY PREPARED FOR CIGARETTE MANUFACTURE. SAMPLES, WITH PRICES, FROM J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.

THE IRISH TRADE MARK.

IRISH "HOME-GROWN PLUG" MADE IN LIVERPOOL.

COUNCIL'S DETERMINED ACTION.



MEETING of the General Committee of the Irish Industrial Development Association was held in Dublin on February 3rd, Captain the Hon. Otway Cuffe (Mayor of Kilkenny) presiding.

IRISH "HOME-GROWN" PLUG.

The Secretary read the correspondence which had passed between the Council of the Association and the Imperial Tobacco Company in connection with a brand issued by a branch of the latter company, and which brand the Council considered was a false trade description, and calculated to deceive the public into believing that the plugs so branded were made in Ireland, whereas they were made in Liverpool.

The following is a copy of this correspondence:—

Irish Industrial Development Association (Incorporated),
Registered Office, 13, Marlborough Street, Cork,
2nd January, 1907.

To Messrs. William Clarke & Son, Ltd.,
Tobacco Manufacturers, Liverpool.

Dear Sirs,—I am directed to draw your attention to a brand used by you on certain of your manufactures, which brand is as follows, viz., a paper band with a representation of a shamrock and bearing the inscription, "Irish Plug, Home Grown," and I am directed to inform you that the use of this brand on your goods, which are not made in Ireland, is an infringement of the Merchandise Marks Acts, 1887, it being "a false trade description, and calculated to deceive." Kindly note that unless we hear from you in due course that you purpose discontinuing the use of this brand we shall be reluctantly compelled to take legal proceedings against you.—Yours faithfully,
E. J. RIORDAN, Secretary.

The Wm. Clarke & Son Branch of the Imperial Tobacco Company
(of Great Britain and Ireland), Ltd.,
Hare Place, Scotland Road,
Liverpool, 4th January, 1907.

The Secretary, Irish Industrial Development Association,
13, Marlborough Street, Cork.

Dear Sir,—We are in receipt of your favour of the 2nd inst. As the matter referred to is a legal one, we are handing your letter to our head office, and we have no doubt that you will hear from our legal department in due course.—Yours faithfully,

For Wm. Clarke & Son Branch of the Imperial Tobacco Company
(of Great Britain and Ireland, Ltd.),

T. A. CLARKE.

Please reply to Solicitor's Office, the Imperial Tobacco Company
(of Great Britain and Ireland), Ltd., Solicitor, James Inskip,
Bedminster, Bristol,
January 11th, 1907.

Dear Sir,—Your letter of the 2nd inst., addressed to Messrs. Clarke & Son, has been referred to me as Solicitor for the Imperial Tobacco Company, of which they constitute a branch. I write at once to assure you that my clients would not think of using any brand open to the charge of being "a false trade description and calculated to deceive." I do not quite understand whether you complain of the words "Irish Plug" or the words "Home Grown." As to the latter, I am prepared to advise an alteration, so that the brand may show in one and the same phrase that the plug is a blend of Irish and Virginian tobaccos. As to the words "Irish Plug," my view is that this is a trade description well understood by all parties, and indicating the character of the manufactured article, and not the place of manufacture. This is upon the same principle as the manufacture in Dublin of "Bristol Bird's Eye," in which the word "Bristol" indicates the character of the tobacco thus described, and is not understood to mean that it is manufactured in Bristol.—I am, yours faithfully,
JAMES INSKIP.

E. J. Riordan, Esq., 10, Marlborough Street, Cork.

Irish Development Association (Incorporated),
E. J. Riordan, Secretary, Registered Office,
13, Marlborough Street, Cork.
12th January, 1907.

To James Inskip, Esq., Solicitor, the Imperial Tobacco Company
(of Great Britain and Ireland), Bedminster, Bristol.

Dear Sir,—We beg to thank you for your favour of yesterday's date, and in reply to state that we complain of the description in general on the plugs of tobacco referred to in our letter of the 2nd inst.

Your letter is an admission that the description complained of is "calculated to deceive." No sensible person could consider it (the brand) as otherwise, there being no words on the brand, or on the plug, to indicate that the latter was manufactured elsewhere than in Ireland.

We have shown one of these plugs to a number of persons here, and in every instance they have mistaken it for Irish manufacture.

This being so, we must again ask your company to immediately discontinue the use of this brand, and should it decide to merely alter the wording without adding a word or words to indicate that the tobacco was not manufactured in Ireland, we will have no alternative but to institute legal proceedings against them. Awaiting the favour of your reply, I am, yours faithfully,
E. J. RIORDAN, Secretary.

The Imperial Tobacco Company (of Great Britain and Ireland), Ltd.,
Bedminster, Bristol,
15th January, 1907.

Dear Sir,—I have to-day received your letter of the 12th inst., and am sorry that you do not appreciate my letter of the previous day, which certainly does not contain any admission that the description complained of by you is calculated to deceive. I am at a loss to understand how you could have so expressed yourself when the whole tenor of my letter was in the contrary direction.

My clients are as interested as anyone in avoiding anything which might be subject to criticism, and therefore have instructed me to suggest to the Clarke & Son Branch that the words be placed on the label or on the plug indicating that the latter is manufactured in England or at Liverpool.—Yours faithfully,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork.

Irish Industrial Development Association (Incorporated),
Registered Office, 13, Marlborough Street,
Cork, 16th January, 1907.

To James Inskip, Esq., Solicitor, The Imperial Tobacco Company
(of Great Britain and Ireland), Ltd., Bedminster, Bristol.

Dear Sir,—Your favour of yesterday's date to hand. My Council regrets that it should have misinterpreted the sentence contained in your letter of the 11th inst., viz., "As to the latter (home grown), I am prepared to advise an alteration, so that the brand may show in one and the same phrase that the plug is a blend of Irish and Virginian tobacco." Its reading of this sentence was that your company (through you) admitted that the description complained of is "calculated to deceive," and desired to make amends for using such a glaringly false trade description.

In your letter of yesterday's date you state, "My clients are as interested as anyone in avoiding anything which might be subject to criticism."

With every consideration for your clients' feelings, we are forced to state that whoever was responsible for the adoption by the Clarke & Son Branch of the brand in question failed to study your clients' interests, and has left them open to be severely criticised by permitting a branch of the company to distribute goods branded in such a way as to grossly deceive the public as to the place of origin of those goods.

My Council notes that you have been "instructed to suggest to Clarke & Son Branch that the words be placed on the label or on the plug indicating that the latter is manufactured in England or at Liverpool."

A GOOD 2d. SMOKE IS THE "SHELLEY" CIGAR; IT YIELDS EXCELLENT PROFIT. SAMPLES, WITH PRICES, FROM J. MILLHOFF & CO., LTD., 27, COMMERCIAL STREET, LONDON.

In respect of this point I am directed by my Council to state that it must request you to inform it precisely as to what wording your Clarke & Son Branch decides to adopt before it can consent to allow this matter to drop, and it must also be satisfied that you have taken steps to destroy every copy of the brand complained of, whether those copies have been distributed to your customers or are still in your possession.

Unless it receives a satisfactory reply to those points in due course it will, without further notice, proceed to take steps which will give this matter the publicity it deserves, and will no doubt result in putting an end to attempts of this kind to deceive the public.—I am, yours faithfully,
E. J. RIORDAN, Secretary.

Bedminster, Bristol,
2nd January, 1907.

Dear Sir.—I duly received your letter of the 10th instant, and have since been in communication with my clients thereon. They feel, and I agree with them, that you have written very ungraciously when, without admitting obligation or liability, they were trying to meet your views in a friendly spirit. I have now obtained the sketch of a new label upon which the words "Irish Home Grown Plug" are followed by the words "Manufactured in Liverpool from a blend of Irish and Virginia Tobacco." I hope to have some prints in time for to-morrow's post.

I must again ask you to understand that my clients do not admit legal liability, but none of the old labels are being issued, and no more will be issued by my clients. It is a difficult matter to deal with those which are in the hands of the retail trade.—Yours faithfully,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork.

Bedminster, Bristol,
23rd January, 1907.

Dear Sir.—Referring to my letter of yesterday's date, I now beg to enclose specimen of amended label which my clients propose to use.—Yours faithfully,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork.

Registered Office, 13, Marlborough Street,
Cork, 23rd January, 1907.

To James Inskip, Esq., Solicitor, The Imperial Tobacco Company (of Great Britain and Ireland), Ltd., Bedminster, Bristol.

Dear Sir.—We are in receipt of your favours of the 22nd and 23rd inst. In reply, I am directed to state that my Council cannot consent to permit your company to use the brand, "Irish Home Grown Plug, manufactured in Liverpool from a blend of Irish and Virginian Tobacco." The words "Home Grown" must be omitted, as they form a most misleading description. It is bad enough that owing to custom it is doubtful if a firm manufacturing tobacco outside of Ireland can be prevented from wrongly describing their manufactures as "Irish Plug" or "Irish Roll," but we are determined to prevent any further prating of this nature, and therefore are only too anxious, should you decline to accede to our demand, to take this matter into court, and obtain an injunction which will once and for all prevent your or other firms from misrepresenting your manufactures.

It is absurd for you to protest so much that your clients do not admit legal liability in connection with this matter, as, considering the fact that the proportion of Irish-grown tobacco introduced into the plugs in question is so insignificant as compared with the amount of Virginian tobacco used in same, that the most skilful expert would be puzzled to trace the former. My Council is quite willing to immediately proceed to take this matter into court and have it threshed out there. Will you kindly state if you are prepared, on behalf of your clients, to accept notice of proceedings. If, instead, your clients prefer to adopt the course of discontinuing the use of the words "Home Grown," we will be content to let this matter drop. If not, there is no alternative but to settle the matter in court.

Awaiting the favour of your reply,—I am, yours faithfully,
E. J. RIORDAN.

25th January, 1907.

Dear Sir.—I have received your letter of yesterday, and I regret that you did not answer the inquiry which I put to you at an earlier stage as to the words to which your objection was directed. I am quite sure that my clients believe themselves to be entitled to use the words "Home Grown," and it seems to me that these are fair words of description, as there is no doubt that Irish tobacco is used in the plug, and when the label shows that the plug is manufactured in Liverpool from a blend of Irish and Virginia tobacco, it is not easy to see how a more accurate description could be given. At the same time I do not know what degree of importance my clients attach to the words, and therefore I must communicate with them again before answering your letter. No time shall be lost in dealing with the matter.—Yours truly,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork.

29th January, 1907.

Sir.—With further reference to your letter of 24th inst., I shall probably not be able to obtain instructions before Tuesday next, when the Executive Committee of the Imperial Tobacco Company

will meet in London. I will then write you without delay. Meantime I have stopped the issue of the label without prejudice to the rights of either party.—Yours truly,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork,
Cork, 30th January, 1907.
To James Inskip, Esq., Solicitor, the Imperial Tobacco Company (of Great Britain and Ireland), Ltd., Bedminster, Bristol.

Dear Sir.—I have to acknowledge receipt of your favour of yesterday's date, and note that you desire us to wait till after the meeting of the Executive Committee of the Imperial Tobacco Company to be held in London on Tuesday next, for a reply to our letter of the 24th inst. This my Council is willing to do, but directs me to point out to you that when placing this matter before the Executive Committee it would be well to make it clear that the terms of our letter of the 24th inst. are final, and we require a definite answer as to whether or not your company consents to discontinue the use of the words "Home Grown" on the brand in question. My Council notes that you have stopped the issue of the label in the meantime.—Yours faithfully,
E. J. RIORDAN, Secretary.

30th January, 1907.

Dear Sir.—With further reference to your letter of the 24th inst., I have had an opportunity of considering the matter with the Deputy Chairman and two members of the Executive Committee of the Imperial Tobacco Company, and they have authorised me to arrange for the discontinuance of the words "Home Grown," so that there may be an end of the matter in accordance with your letter.

I am sorry that you do not appreciate my statements that my clients have adopted a certain course without admitting legal liability. If you knew them better you would understand their desire to avoid misconception of any kind.—Yours faithfully,
JAMES INSKIP.

E. J. Riordan, Esq., 13, Marlborough Street, Cork.

Registered Office, 13, Marlborough Street,
Cork, 31st January, 1907.

James Inskip, Esq., Solicitor, Imperial Tobacco Company (of Great Britain and Ireland), Ltd., Bedminster, Bristol.

Dear Sir.—I beg to acknowledge receipt of your letter of yesterday's date, in which you state "you are authorised to arrange for the discontinuance of the words 'Home Grown,' so that there may be an end of the matter in accordance with my letter." My Council directs me to inform you that it is satisfied with this undertaking.

In respect of the last paragraph of your letter, my Council regrets that it fails to share your opinion of your clients, for the reason that your clients, in permitting one of their branches to issue a misleading brand "calculated to deceive the public," and when their attention was drawn to this matter endeavoured to persist in this course, certainly did not display any proof of their desire to avoid misconception. On the contrary, their action would lead the average person to believe that they, in describing the plugs in question as "Irish Home Grown Plugs"—the said plugs containing but an infinitesimal amount of Irish-grown tobacco—desired to misrepresent that article, and thereby secure extra custom for it—more than on its merits it deserved.

If your clients succeeded in establishing a reputation for a certain brand of their manufacture, there is no doubt they would justly resist anyone else attempting to deprive them of the benefits of that reputation. Therefore my Council considers that, as Irish tobacco manufacturers have succeeded in establishing a world-wide reputation for genuine "Irish Plug" and "Irish Roll" in their interest, and for the protection of the public, it is justified in preventing any attempts that may be made to palm off on the public a spurious imitation of those tobaccos.—Yours faithfully,
E. J. RIORDAN.

CIGARETTE TIE PINS.—The latest novelty in tie pins comes from Paris, where it is now being sold in considerable numbers. Taking the form of perfect imitations of cigarettes, cigars and wax vestas, the pins are so delicately fashioned that their eccentric appearance is counterbalanced by their artistic merit, though whether they will appeal to Englishmen is an open question. Enamel is the substance used in the manufacture of the little ornaments, which are so true to the original that the vesta looks as though it might be used to light the little cigar or gold-tipped cigarette. Cigar stumps and cigarette ends form variations of the designs.

A POWERFUL REMEDY.—By smoking a strong pipe in his turnip fields several times nightly, a farmer, whose holding is in the heart of Devon and Somerset stag country, has succeeded in keeping deer from trespassing on his land.

IF YOU MAKE YOUR OWN CIGARETTES SEND FOR SAMPLES AND PRICES OF OUR SPECIALLY PREPARED TOBACCOS. J. MILLHOFF & CO., LTD., 27, COMMERCIAL ST., LONDON.

10 CARRERAS OVALS 10
FOR **VIRGINIA CIGARETTES (MEDIUM)** FOR
2½^D 2½^D

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TO EVERY COLLECTOR
OF 50 COUPONS
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