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ESTABLISHED 1896.

The CIGARETTE WORLD THE RETAILERS' JOURNAL. & TOBACCO NEWS.

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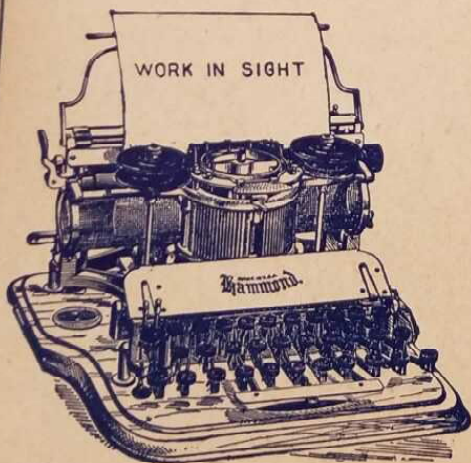
"ARISTON" in several sizes.
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"LABAN" in 20's, 50's, and 100's.
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WE MANUFACTURE THE VERY
FINEST CIGARS. IF YOU WOULD
INCREASE YOUR CIGAR TRADE,
WE CAN HELP YOU. **FIVE CENT**
CIGARS WOULD BE A GOOD START.
ORDERS EXECUTED IN ROTATION.

THE TWO-PENNY CIGAR IS JACK JONES.

Tried and proved a Success everywhere.
Greatly admired at the Exhibition.



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We supply all goods and all makes in demand, on the best terms and at the lowest possible prices.

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We stock an almost endless variety of Tobacconists' Fancy Goods and Shop Fittings.

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We have a fine selection of BRITISH, MEXICAN, INDIAN, and MANILA CIGARS. If you are open to purchase, may we have the pleasure of quoting?

We strongly recommend you to stock "PASSION FLOWER" MIXTURE. The demand for it is increasing rapidly.

We study neither time nor trouble, and our sole aim is to please.

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**T. P. & R. GOODBODY,
DUBLIN,**

Who are not connected with any
Trust or Combine.

The Cigarette World AND TOBACCO NEWS.

JULY 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.

IN THE GRIP OF THE TRUST.



ELSEWHERE will be found an article on the
tobacco trade from a recent number of our
bright contemporary, *John Bull*. This
article quotes from the *Times*, and from this
it will be gathered that at last the Press is
awakening to a sense of the serious state of things which
has been brought about by the remarkable success of the
Imperial Tobacco Company. It has taken a very long time
for the facts to penetrate, but now the *Times* has dealt with
them it may be expected that other journals will do likewise,
that is to say, other journals which are not afraid of losing
the large advertisement revenue derived from the Trust.
There are, we are well aware, not very many of these, but
still we may venture to hope that there will be found some
who possess sufficient courage and independence to express

ESTABLISHED 150 YEARS.

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

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

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WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

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their views upon a matter which is of vital importance to the trade. It must be understood that though we print the article referred to from *John Bull*, it does not follow that we are in agreement with all that is said in it, and we should be pleased to give publicity to any letters from our readers on either side of the question.

The article deals with a suggestion made by Mr. Arthur B. Jarvis that there should be a revision of the tobacco duties so that the working man may be able to get his tobacco at 2½d. per ounce with a limitation of moisture. In order to enable this to be done without loss to the Exchequer, Mr. Jarvis proposes that there should be an *ad valorem* Stamp Tax on proprietary packages, and the writer contends that this is quite equitable, inasmuch as the duty, as now levied, falls too heavily upon the poor man.

The article goes on to say that, while retailers have largely increased in numbers, manufacturers have decreased, and many of them are going out of the business. No doubt it is true, as we know to our cost, that many of the smaller men have had to go to the wall, not on account of any lack of merit in their products, but chiefly through lack of the necessary capital to effectively compete with The Imperial. The remedy suggested, however, hardly needs serious consideration. It must be remembered that while the more expensive proprietary brands could well bear the additional cost of the stamp duty suggested—which additional cost would, of course, fall on the consumer—yet the vast majority of packages are sold at a low rate, often very little more than loose tobacco, or, in the case of cigarettes, often for even less than goods sold by weight. Though the stamp duty would of course vary with the price, we fail to see how it is practicable for the revenue authorities to put a stamp duty upon an ounce of tobacco which is packed by the manufacturers and sold at 4d., and leave untaxed, tobacco of exactly the same quality when sold loose. If this were done it would mean the total disappearance of all the cheaper lines of proprietary brands. Moreover, it is hardly necessary to remark that the proposal would considerably harass the trade and severely injure not only The Imperial, but every other manufacturer of proprietary articles. We have no doubt that the idea is derived from the plan adopted in taxing patent medicines, but there is absolutely no analogy between patent medicines and tobacco. It is all very well to make a suggestion for the purpose of injuring The Imperial and preventing it making further progress in its attempt to capture the whole trade of the country, but if the proposal inflicts—as it would inflict—grave injury on outside manufacturers, it would do, on the whole, more harm than good.

There is one fact of which our contemporary appears to be ignorant, and that is that in spite of the vast sums earned by The Imperial, there are still a number of very large firms in business turning out brands of the very highest class, and earning handsome dividends for their shareholders.

We fully realise the danger in which the trade stands in consequence of the progress made by the big trust, and

we quite agree with our contemporary in thinking that "the Imperial Government, in sanctioning its incorporation, licensed the biggest and most injurious manufacturing monopoly in the Empire." But our contention has always been that retailers are themselves very much to blame in this matter. Instead of making an attempt to push the goods of outside manufacturers upon which they can get considerably more profit, and which are unquestionably of better quality than anything turned out by The Imperial, they have allowed themselves to become mere "tied" houses, have accepted the generous (?) offers of the trust to dress their windows free of charge, and have been induced to push its products for the sake of very small profits, with the hope of a bonus. We have recently shown that this bonus is likely to disappear altogether in the future, and at present is only given to those who settle their accounts practically "on the nail;" in fact, as the system is now worked, the bonus is merely a system which enables the "combine" to get in their small debts at the expense of a trifling extra discount. The fact is that the retailers, through their own lack of initiative—indeed we may say through their own lack of intelligence—have been playing the game of The Imperial, and, as we have more than once said, there will come a day, and perhaps soon, when they will pay very dearly for their stupidity.

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We are glad to find that our article in last month's issue upon "Trade Investments and Others," was much appreciated by our readers, and we may return to the subject later on in the year; in the meantime we shall be pleased to advise any of our readers privately if they will send a stamped addressed envelope for reply. Exception was taken by interested persons to some unfavourable remarks we made as to the shares of a certain company regarded as an investment, and a letter was written to us which actually said that it was not the business of trade journals to criticise trade investments, and that this should be left entirely to financial newspapers. For cool audacity we think this suggestion requires some beating; a trade journal ought to be in a position to know much more about the position of concerns in the trade with which it deals than any outside journal, and it is, of course, obvious that people who have saved money like to put that money into their own trade, but have not always got either the knowledge or the experience to enable them to choose the best companies in which to invest. Moreover, it is a well-known fact that there are few, if any, financial newspapers which are to be relied upon, and we know of no better way of losing money than following their advice. We would, however, repeat that because we have an unfavourable opinion of the shares of any company from the investment point of view, it does not by any means follow that we desire to condemn its management or the quality of its goods. There are a great many other considerations which have to be taken into account; and to suggest that it is "unfriendly" on our part to say the shares of any particular company are a bad investment, as has been said to us, is simply childish.

Trade News and Notes.

Probate of the will of the late Mr. JOHN ADKIN, a member of the Imperial Tobacco Company, who lately died, has just been granted. The gross value was sworn at £50,538 14s. 3d. The deceased was the father of Mr. C. D. Adkin, a member of the well-known firm of auctioneers and surveyors—Messrs. Belcher, Adkin & Belcher, of Wantage, and Messrs. King, Adkin & Bowen, of Abingdon.

OLD CHUMS. BOROUGH FIRM'S APPRECIATION OF AN OLD SERVANT.—Few men have gained a greater reputation in the Buffalo world, and few are more popular in the tobacco industry, than "Sir" Billee Taylor, of the commercial department of Messrs. Charlesworth and Austin, tobacco manufacturers, of "Old Chums" fame. For close upon thirty-seven years Sir Billee has been "on the road" for the well-known Borough High Street firm, and two years ago, in recognition of his lengthy service, he was granted one day's rest per week and presented with an illuminated address and chair of ease. Now the firm, through the instrumentality of Messrs. Drew & Lowndes, the enterprising managers, have furnished him with a business "cab of ease"—a really smart turn-out, artistically painted in red and gold, and surmounted with the firm's trade mark, "Old Chums," a tobacco which has enjoyed a very commendable reputation. The new vehicle, which has been specially built for the veteran traveller, made its opening run on Thursday, the start being made from the Sportsman Hotel, in the Southwark Bridge Road, where the genial manager, Mr. Harry P. French, and a number of other gentlemen had assembled to give Sir Billee a good send-off. Both Mr. Taylor and the "knight of the whip" wore exquisite buttonholes [to match the cab's colours, whilst rosettes of a similar hue adorned the noble steed. Prior to the start the party were photographed outside the Sportsman by Mr. James Grant, the well-known photographer, of the Caledonian Studio, Newington Causeway, who has certainly produced an excellent portrait.

GALLAHER, LTD. EMPLOYEES' EXCURSION TO DUBLIN.—On Saturday, June 22nd, the employees of Messrs. Gallaher, Ltd., numbering about 2,000, travelled from Belfast to Dublin by two special trains, leaving Great Victoria Street Station at 6.40 and 7 o'clock. The weather at the start of the journey was all that could be desired, and it was pleasant to see the beaming smile on the faces of the huge number on pleasure bent. The number of the young ladies dressed in their holiday attire wending their way to the station at such an early hour added a happy appearance to the streets of Belfast. Messrs. Gallaher, Ltd., granted the day's outing to their employees, and bore the expense of the day, which included admission to the Irish International Exhibition. On arrival at Dublin the tramway company there had a special service of electric trams ready, and the majority of the excursionists went direct to the exhibition, where the palatial "Gold Plate" stand, erected by the firm, immediately caught their eye,

and during the day great numbers of the employees inspected the wonderful exhibits throughout the Exhibition. The amusements provided by the Exhibition Committee in the grounds attracted the ladies, and it was amusing in many instances to see the grimace on the faces while having their run on the "water chute" and "helter skelter." "Time flies" is a saying never more understood than it was in the evening when it approached the hour to join their return special trains, and wistful faces expressed their heart-feeling. After the party had taken their seats, and just before the train started, shouts of "Long life to Mr. Gallaher" and "Success to Gallaher, Limited," were raised, and the voices of the vast number burst forth in cheers. The return journey passed all too quickly, and at Belfast the party dispersed, all well pleased with their trip "to Dublin and the Exhibition."

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.

Fires.

FIRE AT A LEEDS TOBACCO FACTORY.—The tobacco factory in Meadow Road, Leeds, occupied by Mr. H. C. Webster, was discovered to be on fire shortly after nine o'clock on June 21st. The factory is a two-storey brick building, built in the form of a right angle, and the outbreak occurred in the top room of the smaller wing of the premises. The fire brigade was at once summoned, and two machines, in charge of Supt. Monk, were quickly on the scene. In a little over an hour the flames were subdued, the firemen being successful in saving the main portion of the factory.

The damage was principally in the store-room and the office, and a considerable quantity of cigars and cigarettes was destroyed. The amount of the damage could not be estimated, but the loss is fully covered by insurance.

Foreign.

VERY MILD SMOKING. FRENCH GOVERNMENT PUSHES SALE OF TOBACCO WEAKENED BY WATER.—The United States Consul-General at Paris reports on the introduction into France of "nicotineless tobacco," which he says is simply ordinary tobacco which has been treated by washing with water until the ordinary proportion of 2½ per cent. of nicotine has been reduced to 1 per cent. About eight months ago the French Government, finding that there was a growing demand for so-called "nicotineless tobacco," which had been made on a small scale by certain druggists, began the manufacture of a similar product. It is too soon to form any conclusion as to the extent to which denicotinised tobacco and cigarettes may be used in France, but from January to April about

55,000 lbs. of cigarettes were sold. The average is that 25 amount of nicotine action proportionately

TOBACCO NIGERIA.—The 24th April last which was ordered in accordance with the Southern Nigeria Customs Ordinance shall for use as a warehouse may thereof may (b) The Third said Ordinance by adding the of rent on entered for the Bahía tobacco, 50 lbs. size, a tionate rate for the first thereof, 2½d. every succeed part thereof, Leaf tobacco or cases, for the or part thereof package; for e ing month or 9d. per packag

A TOBACCO IN JAPAN.—Miller, the U Consul-General hama, has the Washingt Manufactures a Japanese ne comments on monopoly in It states that for the 39th amounted to excess of £200 estimate. As tion in this tobacco contin year after year bureau has de the price paid per cent., which year, and thus Tozai Tobacco to Manchuria its energy in e ment, and the facilities to the of cigarettes t £250,000. Th priation of £1 construction c cut tobacco. works now en the monopoly rent will be lat the increased profit of som

55,000 lbs. of denicotinised tobacco, and 50,000,000 cigarettes were sold. To smokers accustomed to full-flavoured tobacco the smoke is somewhat insipid, and its one advantage is that 25 cigarettes made of it contain only the same amount of nicotine as ten ordinary cigarettes, and its narcotic action upon the heart and nervous system is proportionately reduced.

TOBACCO WAREHOUSE RENTS IN SOUTHERN NIGERIA.—The *Southern Nigeria Government Gazette* for 24th April last contains an Order in Council (No. 2 of 1907) which was ordered by the Governor of the Colony of Southern Nigeria on 27th March last, and which provides in accordance with the provisions of Section 20 of the Customs Ordinance of 1876 that:—(a) The Collector of Customs shall appoint one of the Government warehouses for use as a warehouse into which tobacco intended to be warehoused without payment of duty on the first entry thereof may be entered.

(b) The Third Schedule to the said Ordinance is amended by adding the following rates of rent on the tobacco entered for the above-mentioned warehouse:—Kegs of Bahia tobacco, not exceeding 50 lbs. size, and a proportionate rate for larger sizes, for the first month or part thereof, 2½d. per keg; for every succeeding month or part thereof, 1½d. per keg. Leaf tobacco in hogsheads or cases, for the first month or part thereof, 1s. 3d. per package; for every succeeding month or part thereof, 9d. per package.

A TOBACCO MONOPOLY IN JAPAN.—Mr. H. B. Miller, the United States Consul-General at Yokohama, has forwarded to the Washington Bureau of Manufactures a clipping from a Japanese newspaper which comments on the tobacco monopoly in that country. It states that the profit for the 39th fiscal year amounted to £325,000, an excess of £220,000 over the estimate. As the consumption in this country of tobacco continues to increase year after year, the monopoly bureau has decided to raise

the price paid by the Government for leaf tobacco by some 10 per cent., which will cost the Government £100,000 more a year, and thus encourage the cultivation of tobacco. The Tozai Tobacco Company, agents for the export of cigarettes to Manchuria and Korea, has also resolved to further employ its energy in extending the market, especially by advertisement, and the Government is ready to give all possible facilities to the company to enhance the market. The value of cigarettes to be exported this year is estimated at about £250,000. The Diet approved at the last session an appropriation of £1,300,000, to be defrayed up to 1913, for the construction of factories for the manufacture of Japanese cut tobacco. When these factories are completed, and the works now entrusted to private individuals taken over by the monopoly bureau, commission, freight, and godown rent will be largely saved, and this economy, combined with the increased sales, will, it is estimated, bring in a net profit of some £4,500,000 after 1913. The freightage on

cut leaf is to be borne by the Government, and as Government factories are to be set up at 22 different places, centrally situated, freightage will be largely saved when the work is entirely taken over by the Government.


SAN PAULO MATCH FACTORY—OUTBREAK OF COMPETITION CHECKS PROFITS.—The first annual report of the San Paulo Match Factory, Limited, from April 20th to December 31st, 1906, states that the purchase of the 10,000 shares of the Companhia Nacional (Brazilera) de Phosphoros de Seguranca was completed in terms of the contract with the vendors. The accounts of the Brazilian company show that the net profit for the year 1906, after making certain adjustment entries, was Rs. 286:395 \$567, or, at exchange of 1s. 3½d., £18,496. Of this sum, £1,505 was carried to depreciation account, and a further sum of £1,699 (10 per cent. of the balance of profit) under the statutes of that company was placed to reserve account,

the balance (£15,291) being credited to the profit and loss account of this company. The number of tins of matches sold during 1906 was over 30 per cent. in excess of the year 1905. The proportion of profit from January 1st to April 10th not being available for distribution is carried to a reserve fund, and after debiting the profit and loss account with debenture interest, sinking fund, administration, and an amount on account of preliminary expenses, there remains a balance of £3,568. Owing to the action of certain factories the convention under which prices had been regulated came to an end in July, 1906. Keen competition resulted therefrom, which brought about a large reduction in the sale price of matches, and as this competition has continued to the present time, the directors recommend that the balance of last year's profits should be carried forward. With regard to the future, the managing director of the Brazilian company, in his report to the shareholders, states that the business is on a sound footing, and that in order to meet the

increased demand and the preference shown for the company's produce, additional machinery has been ordered from Europe, which will considerably increase the capacity of the factory, and enable him to execute orders received from the markets in both North and South Brazil. One of the directors has recently returned from San Paulo, and testifies to the highly satisfactory state and efficient working of the company's factory and the growing favour in which the company's matches are held by the public. With a return to more remunerative prices, the directors are therefore assured that their original expectations of good dividends will be fully realised.

THE AMSTERDAM TOBACCO SALES MAINTAIN GOOD LEVEL OF PRICES.—The seventh sale of the season for Sumatra and Borneo tobacco took place on Friday, the 7th ult., when 23,185 bales of the former and

Absolutely unique
in their qualities



No. 555
(Standard
Grade).

**STATE EXPRESS
CIGARETTES.**

ALWAYS
INCREASING
IN DEMAND.

Write for
Price List No. 90, revised to date.

**ARDATH
TOBACCO CO.,**
WORSHIP STREET, LONDON, E.C.

3,146 of the latter were offered to tender. This quantity would have almost sufficed for two sales; but an unusually long interval separated the present tender from both its predecessor and successor. The market consequently showed no diminution in its capacity of absorption, and an excellent level of prices was maintained throughout. What partly contributed to this was doubtless the latest news from Sumatra concerning the new crop. Weather conditions have been so unfavourable that, although the cultivation shows an increase of 10 per cent. in acreage over that of last year, the result indicates a decrease of about 20,000 bales in the gathered crop. The general average of the sale was a very good one, and proved that the market is as good proportionately for medium and common grades as for high-class leaf. This is most important to growers, for it is naturally on its average that a planting enterprise does ill or well. The highest price obtained was 310c., or 5s. 2d., a pound, fetched by a parcel of 446 bales belonging to the Rotterdam Deli Maatschappij. From this there was a drop to 265c., or 4s. 5d., realised by the Amsterdam Langkat Cie. for 594 bales. The Deli Batavia Maatschappij secured third place with 788 bales, sold at 230c., or 3s. 10d. In all, about 4,500 bales sold at or over 200c., and a further 6,700 upwards of 150c., while only 3,200 bales realised under 100c., the lowest priced reported being 40c. The United Langkat Plantations, Ltd., sold a line of 962 bales of medium grade leaf at 160c., or 2s. 8d., and the Rimboen Tabak Maatschappij 700 bales at the same figure; while the Serdang Tabak Maatschappij marketed 557 bales at 130c., or 2s. 2d. The highest price for Borneo leaf was made by the privately owned estate bearing the brand TCB/BN/Borneo, whose 400 bales fetched 170c., or 2s. 10d. The New Darvel Bay Borneo Tobacco Company, Ltd., sold 1,463 bales at 115c., or 1s. 11d., and the New London Borneo Tobacco Company, Ltd., 1,172 bales of its inferior marks at an average of about 65c., or 1s. 1d. But two more sales remain to be held before the holiday season takes possession of Amsterdam, and the results of the more important division of the 1907 season are complete. If the autumn should at all resemble the spring campaign, a record year is undoubted; but tobacco is always—tobacco, "gold or iron," as the saying runs in trade circles.—The eighth sale of the season for Sumatra and Borneo tobacco was held on the 28th ult., when 15,734 bales of the former and 1,906 bales of the latter were offered to tender. The market generally continues extremely strong, and especially good for low-class leaf, tobacco that in ordinary years would not fetch more than 30 cents fetching double that figure. For medium grades the market was also excellent, while the one or two fine parcels offered found buyers at high prices. The honours of the sale fell to the Deli Maatschappij, which secured 253 cents, or 4s. 2½d., a pound for a lot of 535 bales, and 205 cents, or 3s. 5d., for a parcel of 816 bales. These were the only sales at over 200 cents, and represented the sum total of high-class tobacco offered. The United Lankat Plantations Company, Ltd., sold 976 bales of its inferior leaf at an average of 119 cents, or 2s., and the Serdang Tabak Maatschappij 475 bales at 56 cents, or 11d. The Borneo tobacco belonging to the New Darvel Bay Company sold very well, an average of 116 cents, or 1s. 11d., being obtained for the large quantity of 1,382 bales. The Sapong Rubber and Tobacco Estates realised 112 cents, or 1s. 10½d., for its 323 bales, and the New London Borneo Tobacco Company, Ltd., obtained 77 cents, or 1s. 3½d., for 201 bales of its inferior leaf.

Law.

PAYING TRAVELLERS. JUDGE AND PUBLIC.—Judge Rentoul, K.C., made some remarks of public interest in the City of London Court on June 18th. A firm of City cigar merchants sued Arthur Threadkell, the proprietor of

the Greyhound Hotel, Kensington Square, W., for cigars supplied. Defendant said he had paid the money to plaintiffs' traveller, Blush, who took the order, and of whom he had dealt for five years.—Mr. Hextall, for plaintiffs, said they sent defendant an invoice saying no payments would be recognised unless sent direct to the firm.—Defendant said he did not see that on the document.—Mr. Drummer, counsel for the Licensed Victuallers' Association, who defended the action, said the case was of importance to every publican throughout the country, and they wanted it known that, as publicans in many cases only knew the travellers who called, they felt justified in paying them when asked.—Judge Rentoul, K.C.: And I want it clearly known by the public and merchants generally that there is a great reluctance on the part of the courts to make a man pay twice, if he has paid a traveller or agent. People in employing travellers should get security from them before they turn them loose to swindle the public and then depart. There must be judgment for defendant, with costs.

TOBACCONIST'S CLAIM FOR COMPENSATION.

Last month, before Mr. Justice Wright, in the case of *Gallagher v. the Pembroke Urban District Council and the Corporation of Dublin*, judgment was delivered. It was an appeal by James M. Gallagher, of 149, Lower Baggot Street, Dublin, tobacconist, from an order of the Recorder dismissing an application for compensation for malicious injury, for the sum of £5 7s. 5d., caused by a person named James Austin, having thrown a large stone through the plate-glass window of the applicant's premises on 5th March, 1907. The Recorder dismissed the application on the ground that the necessary notices were not also served on the Rathmines Urban District Council, the boundary of which is situate within one mile from where the injury took place. Mr. J. J. Clancy, K.C., M.P., and Mr. Philip White (instructed by Mr. J. J. Rice, solicitor to the Corporation of Dublin) appeared for the Corporation; and Mr. Gerald Horan (instructed by Messrs. Carlyle & Duncan) for the appellant. Mr. Justice Wright, following the decision of Lord Justice Fitzgibbon, was of opinion that it was optional in the applicant to serve the notice on the adjoining counties. He therefore gave a decree for the amount claimed against the Dublin Corporation, together with the costs below and on appeal.

LONG EATON LIBEL ACTION.—This was an action for libel, the plaintiff being Mr. Joseph Richardson, a hair-dresser and tobacconist, of High Street, Long Eaton. The defendants were the Long Eaton *Advertiser* Company, Ltd., and damages were claimed against them for the publication of a letter and certain comments during the March elections for the Urban District Council. Mr. H. A. McCardie appeared for the plaintiff, and Mr. W. B. Hextall was for the defendants.—In opening, Mr. McCardie said the plaintiff complained that the defendants had attacked the plaintiff's character in a manner that was not justifiable. The matter in question arose out of the March elections, in which the plaintiff became a candidate for a seat on the Long Eaton Urban District Council. The alleged libel appeared in the form of a letter published on March 8th, and was as follows:—"I notice that Mr. Joseph Richardson, of High Street, Long Eaton, is a candidate for a seat on the Long Eaton Urban District Council. Will he kindly inform the ratepayers whether, if elected, he will be in favour of advancing the interests of Long Eaton at the same rate he has advanced his own business, and how he can set about it?" Plaintiff, counsel continued, was a man who had kept himself respectably and honourably. When the plaintiff asked for a public apology they said they were willing to meet Mr. Richardson in conformity with a writ at such place as the powers might order, "and there to answer for ourselves for the little eight line letter which has so upset the calculations of Mr. Joseph Richardson, High Street, Long Eaton. We have just been wondering how many writes some of Mr. Joseph Richardson's epistles would work out at at eight lines a time." Counsel concluded by

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asking the jury to award such damages as would prevent a repetition of the occurrence.—The plaintiff gave evidence in corroboration. He was a Liberal, and at the March election came out as an Independent candidate. He did not profess to be a rich man, but he earned £3 weekly, and had a good, steady little business. In cross-examination plaintiff alleged that he had been attacked by the *Advertiser*, but he had not instituted proceedings. The other Independent candidate succeeded in getting returned. Witness would have taken the same course, however, if he had been elected. After further cross-examination, a consultation took place between counsel, and defendant stated that he did not intend to make any imputation on the plaintiff, and it was agreed that the record be withdrawn. A settlement was arrived at, the terms not being made public.

Police.

"RINGING THE CHANGES." OFFENDERS SMARTLY PUNISHED.—At the Southampton Borough Police Court, on July 1st, before Alderman E. Bance and other magistrates, Samuel Harcourt, a clerk, and John Lyons, a miner, both of College Street, were charged on remand with having been concerned together in stealing ros. by means of a trick, and an ounce of tobacco, from 48, High Street, on the 20th and 22nd ult., respectively, and also with having stolen a gold albert, value £4 17s. 6d., from 43, High Street, on the 22nd ult. Harcourt went in Mr. Orton's shop on the date first named and asked for a packet of cigarettes, for which he paid half-a-sovereign, receiving 9s. 9d. change. He then, it was alleged, "rang the changes," while Lyons, who entered just then, partially drew the attention of the assistant by producing an envelope and making some mention about an interpreter at the Providence Hotel. After prisoners had gone the assistant found she was 10s. short. The ounce of tobacco, it was stated, was lying on the counter when prisoners entered the shop on another occasion to buy some cigarettes. She missed the tobacco, and accused them of taking it, and also reminded them of their previous visit and of their ringing the changes. Lyons dropped the tobacco on the floor as he was leaving the shop. A constable was sent for, and Harcourt was apprehended. The gold albert was missed after prisoners had paid a visit to Mr. Alexander's shop and inspected many things, but bought none. Lyons was afterwards found wearing the albert. Both prisoners pleaded guilty, saying they had come from South Africa on the "Gascon." They wanted to be dealt with under the First Offenders Act.—Supt. Boggeln said Lyons was a passenger on the "Gascon" under another Christian name than the one now given, but Harcourt's name could not be found on the list. Lyons had been sent home by the Government.—Harcourt said he had worked his passage.—Prisoners were each sentenced to six months' imprisonment with hard labour.

Public Companies.

BRANDON'S.—June 26th. £2,000 (£1). To take over the business of a wholesale and retail tobacco and cigar merchant, carried on at 231, Seven Sisters Road, N., as C. Brandon & Co. No initial public issue. Registered without articles.

MENTORS.—June 26th. £15,000 (£1). To adopt an agreement with E. Lofting, and to carry on the business of manufacturers, importers, and vendors of and agents for tobacco, cigars, &c. No initial public issue. First directors (not less than two nor more than five):—J. Christoforidi, P. Fermanoglou (managing director), and D. Christoforidi. Fifty shares. 2, Carlisle Avenue, E.C.

ALLSORBO PIPES.

Through Messrs. W. R. Daniel & Co. we have had the opportunity of testing these celebrated pipes, manufactured by Messrs. William White & Son. The pipes are unrivalled "colourers," and may be smoked for protracted periods without any foulness whatever. Every vestige of nicotine is at once absorbed into the material. We have not had time to make a full test of the various lines as yet, but we hope next month to report fully; meanwhile we can say that as far as our tests have gone at present we are quite satisfied. Retailers should communicate with Messrs. Daniel & Co., 199, Borough High Street, London, as they will find these pipes sure sellers at a liberal profit.

A CIGAR STORY FROM THE QUAKER CITY.

A party of prominent Philadelphia gentlemen were swapping yarns over their cigars in the cafe of the Bellevue-Stratford the other evening, when a member of the party determined to go his companions one better in the line of a story and told the following:—"A stranger entered a cigar store the other afternoon while I was in the act of purchasing a supply of a favourite brand of mine. I stood to one side to wait until he had made his purchase and saw that he was followed by a fox terrier. The clerk, in response to the would-be purchaser's request to be shown some good cigars, placed a box on the counter. The stranger looked them over and shoved them back. He did this with a number of boxes. I noticed that each time he handled a box of cigars the dog would sneeze, whereupon the man would discard the brand. Finally he took from a box a handful of a new and expensive brand of smokes—in fact, the ones I use myself. This time the dog began to bark delightedly. The customer bought the box, and as the clerk was wrapping up the cigars I turned to him and asked an explanation of the dog's peculiar antics. 'I reared that dog in Havana,' he replied, 'and every time he catches the odour of good tobacco it seems to please him, and I know that he has scented the real goods. I never get left when I let him select my cigars.'—*Philadelphia Record*.

ODE TO TOBACCO.

[It has been suggested that tobacco should not be looked upon as a luxury, but as a preventive medicine.]

Hail to thee, gracious weed!
Thou hast no longer need
For thy just rights to plead,
Plaintive, expectant;
Since thou art recognised
As an acclimatised,
Fragrantly odorised,
Rich disinfectant.

Calverley sang thy praise
Back in the olden days
When in a thousand ways
Thou wert belittled—
Worse than the wicked vine,
Poppy, or hop's rank bine—
Worse than the whole dark line
Licensee-victualled!

Now when by Mrs. B.
Scolded, because in the
Features I always see
Worth my affection,
Calmly shall I reply:
"Into no tantrum fly,
Comforts I dare not buy;
Martyr to duty I,
Smoke for protection."—A. W. B.
Daily Chronicle.

From the "London Gazette."

Receiving Orders.

BEEVERS, CHARLES HENRY (formerly trading as C. H. Beevers & Co.), cigar merchant, 17, Glossop Terrace, Hyde Park, formerly 10, White Horse Street, lately 4, Dodsworth Court, Leeds. Date of order, June 3rd, 1907.

CANDLER, GEORGE JAMES, tobacconist, 10, Maidman Street, Mile End, formerly 489, Cambridge Road, Bethnal Green, London, E. Date of order, June 3rd, 1907.

KIRK, MARY AGNES, formerly tobacconist, &c., Clare Valley, The Park, Nottingham, previously 58, Cecil Street, Chorlton-on-Medlock, Manchester, formerly 117, Denmark Road, Greenheys, Manchester. Date of order, May 30th, 1907.

O'BRIEN, ALICE, tobacconist, 17a, Grand Parade, Muswell Hill, 70, Muswell Road, Muswell Hill, late 22, Porteous Road, Paddington, London, W. Date of order, June 12th, 1907.

PETERS, ALFRED, tobacconist, &c., 75, New Road East, Copnor, Portsmouth. Date of order, June 18th, 1907.

WAGSTAFF, JOSEPH, cigar merchant, &c., 14, Townend Street, The Groves, and 4½, Hare's Passage, Stonegate, York. Date of order, June 15th, 1907.

WATKISS, WILLIAM, tobacconist, &c., 44, Bott Lane, Walsall. Date of order, May 31st, 1907.

WOOD, ENOCH, tobacconist, &c., Mann's Court, Peel Place, and Wibsey, Bradford. Date of order, May 31st, 1907.

First Meetings and Public Examinations.

CANDLER, GEORGE JAMES, tobacconist, 10, Maidman Street, Mile End, formerly 489, Cambridge Road, Bethnal Green, London. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., July 17th, 1907, at 11.30.

KIRK, MARY AGNES, formerly tobacconist, &c., Clare Valley, The Park, Nottingham, previously 58, Cecil Street, Chorlton-on-Medlock, formerly 117, Denmark Road, Greenheys, Manchester. First meeting at Official Receiver's Offices, Byrom Street, Manchester, July 3rd, 1907, at 2.30. Public examination at Court House, Quay Street, Manchester, July 12th, 1907, at 10.

O'BRIEN, ALICE, tobacconist, 17a, Grand Parade, Muswell Hill, 70, Muswell Road, Muswell Hill, late 22, Porteous Road, Paddington, London, W. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., July 26th, 1907, at 12.

PETERS, ALFRED, tobacconist, &c., 75, New Road East, Copnor, Portsmouth. First meeting at Official Receiver's Offices, Cambridge Junction, High Street, Portsmouth, July 1st, 1907, at 3. Public examination at Court House, St. Thomas Street, Portsmouth, July 29th, 1907, at 11.

WAGSTAFF, JOSEPH, cigar merchant, &c., 14, Townend Street, The Groves, and 4½, Hare's Passage, Stonegate, York. Public examination at Courts of Justice, York, July 12th, 1907, at 11.

Adjudications.

BEEVERS, CHARLES HENRY (formerly trading as C. H. Beevers & Co.), cigar merchants, 17, Glossop Terrace, Hyde Park, formerly 10, White Horse Street, lately 4, Dodsworth Court, Leeds. Date of order, June 3rd, 1907.

CANDLER, GEORGE JAMES, tobacconist, 10, Maidman Street, Mile End, formerly 489, Cambridge Road, Bethnal Green, London. Date of order, June 3rd, 1907.

PETERS, ALFRED, tobacconist, &c., 75, New Road East, Copnor, Portsmouth. Date of order, June 18th, 1907.

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WATKISS, WILLIAM, tobacconist, &c., 44, Bott Lane, Walsall. Date of order, May 31st, 1907.

WOOD, ENOCH, tobacconist, &c., Mann's Court, Peel Place, and Wibsey, Bradford. Date of order, May 31st, 1907.

Notices of Intended Dividends.

KEMP, GEORGE, tobacconist, &c., 1, Ethelbert Road, Meols, and 59, Market Street, Hoylake, Cheshire. Last day for proofs, July 8th, 1907. Trustee, C. H. Nelson, 22, Lord Street, Liverpool.

PHEIFER, PHILIP, tobacconist, &c., 55, Highgate, Kendal, Westmorland. Last day for proofs, July 4th, 1907. Trustee, H. G. Pearson, 16, Cornwallis Street, Barrow-in-Furness.

Notices of Dividends.

MAJOR, HENRY (also carrying on business under the style of Major Bros.), tobacconist, &c., 120, Ford Road, and 8, Black-bull Road, Folkestone. First and final of 6s. 3¼d., at 68a, Castle Street, Canterbury.

SILVERMAN, JACOB (trading as the London and Suburban Cigar Company), tobacconist, 278, High Road, Kilburn, London, N.W. First and final of 3s. 2d., at 14, Old Jewry Chambers, London, E.C.

WARD, JOSEPH, tobacconist, 102, Sheffield Road, Barnsley. First and final of 6½d., at 6, Bond Terrace, Wakefield.

Application for Debtor's Discharge.

BERZYNSKI, AARON (known as Henry Benson and as Henry Robertson), lately tobacco merchant, lately 132, Harewood Street, and 9, Bond Street, Bradford. At Bankruptcy Buildings, Carey Street, London, W.C., July 17th, 1907, at 11.

Appointment of Trustee.

HIGGINS, RUBENS N. S., wholesale and retail tobacconist, lately 156, Seven Sisters Road, and 66 and 156, Seven Sisters Road, Islington, London, N. Trustee, E. C. Moore, 3, Crosby Square, London, E.C. Date of appointment, May 31st, 1907.

Notice of Release of Trustee.

CHILD, CEPHAS ORLANDO CHAPMAN, tobacconist, &c., 1, West Street, 11 and 41, Central Beach, 2,

Important Notice.

The "Cigarette World"

is now published at

32, BROADWAY,

WIMBLEDON, S.W.,

To which address all communi-
cations should be sent.

Wellington Terr
Trustee, J. Pott
order, May 16th.

MEULENBER
JOHN WARD,
17, Kent Road,
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Wellington Terrace, and Waverley Terrace, Blackpool.
Trustee, J. Potter, 25, Birley Street, Blackpool. Date of
order, May 16th, 1907.

Dissolution of Partnership.

MEULENBERGH, FRANCOIS AUGUSTE EMILE,
JOHN WARD, and MARX ROTHMAN, tobacconists,
17, Kent Road, Southsea, and 72, King's Road, Southsea,
under the style of Rothman & Co., All debts due to and
owing by the late firm will be received and paid by Marx
Rothman.

Great Singers and the Cigarette Habit.

Most people who sing are under the impression that smoking is not good for the voice, while the general public have a firmly-rooted belief that the artists who appear at Covent Garden and at other opera houses forswear the insinuating cigarette and the eminently satisfying cigar.

As a matter of fact, a certain percentage of male singers have from time immemorial indulged themselves in the amiable weakness.

The great Mario smoked cigars at all hours of the day, and during a performance he would retire to the wings to enjoy—in defiance of the theatre's regulations—a few whiffs.

The distinguished Battistini appreciates a good Havana, and neither Signor Caruso nor Signor Scotti stint themselves in the matter of cigarettes.

In this connection it is interesting to note that the late Dr. Lennox Browne—the great throat specialist—admitted that a singer with a naturally strong throat has nothing to fear from a moderate consumption of cigarettes, provided they are smoked through a long holder in which a piece of cotton wool has been placed.

Signor Caruso and Signor Scotti have been known to use a holder, but they do not find it necessary to adopt the learned doctor's cotton wool suggestion.

Neither artist cares to rob the tobacco of its natural flavour! In fact, Covent Garden's much cherished baritone, who smokes little Russian cigarettes whenever the fancy takes him, has strong views upon the subject.

"Nothing would induce me to spoil my enjoyment of a cigarette," remarked the debonnaire Signor Scotti, as he discussed the question with a friend at the Savoy.

"I daresay I smoke more than most singers. In fact, I believe I get through about 20 cigarettes a day! But they are not very thick—and nobody can accuse them of being strong."

"My tobacco is very good, and though I often catch myself inhaling, I try to break myself of the habit!"

"I have been told that I do my voice no good by 'excessive smoking.' Perhaps my advisers are right, perhaps they are wrong! It seems to me the main point is that I am always ready to sing when called upon to do so, and that the public is good enough to approve of my efforts. If I should fail to merit the kind manner in which I am received, I would be the first to play the martyr—by giving up my cigarettes for the benefit of my voice! At the same time, I hope I shall never have to do anything so disagreeable, for I confess that deprived of my daily 20 'paper clad charmers' I should be a most unhappy Scarpia!"

Signor Caruso, like Signor Scotti, also is an ardent, though discreet, cigarette smoker. He exercises much care in his choice of tobacco, preferring the Turkish variety, and though he gets through a dozen (or less) in the 24 hours, he seldom smokes two in succession, believing that the damage is done by smoking too many in a given time.

"No man enjoys a cigarette more than I," said Signor Caruso. "You must, however, understand that, though

I am not a slave to 'the nicotine habit,' I should be very sorry to have to give up smoking. When I have had to sing a long rôle, I look forward with the greatest pleasure to my after-supper cigarette.

"I also find the cigarette which I allow myself after lunch to be indispensable to my daily happiness! Yet I would not smoke unless I felt in perfect health—unless I had a good appetite for a smoke! After all, the desire for a cigarette is a form of hunger, so to speak. I can be off my smoke as easily as I can be off my feed.

Fortunately a day seldom passes without my being able to enjoy the full number of cigarettes that I allow myself. Of course, I would not dream of smoking just before singing.

"Though I have the good luck to have a strong throat, nothing would induce me to take the slightest risk. Consequently, when I have to sing I do not smoke for many hours beforehand. But when my work is over—well, I make up for lost time!"

Though so many tenors, baritones, and basses smoke, there are a certain number who do not dare to do so. Amongst these are Signor Sammarco, Monsieur Marcoux, and Senhor Biel, whose resonant voice is employed to advantage in the stirring "Di Quella pira."

The last-named frankly admits that he is afraid smoking would injure his voice.

"As a boy," remarked the Covent Garden Rigoletto, "I bought a long black Swiss cigar, and smoked it with much pride before an admiring audience of other little boys.

My pride, however, was short-lived, for scarcely had I got half-way through the horrible thing than I—But I am too much overcome by the memory of that awful day to continue my painful story! I need only add that I have never since tried to smoke, and that as I believe smoking to be bad for the voice, I regard my early failure to acquire the habit as a most fortunate thing for me!"

Mr. John Coates and Mr. Thomas Meux, on the other hand, are confirmed—though discreet—smokers. The English primo tenore smokes an excellent brand of mild Havana, which he declares are particularly soothing, and the baritone is a cigarette smoker.

In fact, Mr. Meux usually inhales—and without doing the slightest damage to his exceedingly good voice.—GEORGE CECIL in the *Evening News*.

QUEENS WHO SMOKE.—When in 1894 Princess Alexandra Alix married Nicholas II., and became acquainted with the Russian Court, she was somewhat scandalised by the prevalence of the habit of smoking which existed amongst the ladies attached to the Royal Household. Her Majesty endeavoured to stamp out cigarettes, but the fact that the mother of the Czar, the Dowager Empress Marie, was an inveterate smoker made this impossible. Curiously enough, Queen Helena of Italy holds similar views in regard to smoking, although the Dowager Queen Margherita finds great solace in the weed. This Royal lady orders her cigarettes from a shop in the West End of London. That smoking is healthful to some women has been testified to by Queen Amelic of Portugal, the only Royal lady doctor in the world, who smokes quite a number of cigarettes a day, a remark which also applies to "Carmen Sylva," the poet-queen of Roumania, and Queen Christina of Spain.—*Tit-Bits*.

AN ANTI-CIGARETTE EDICT.

"I don't want to ketch none of my daughters smokin' them punk cigarettes," declared the horny handed son of toil.

"Your sentiments do you credit, sir," said the elderly boarder from the city.

"No, sir. A pipe wuz good enough fur their ma, an' a pipe has gotter be good enough for them."—*Louisville Courier-Journal*.

THE TOBACCO TRADE.

THE following interesting article on the tobacco trade appears in *John Bull*. We make reference to it in our leading article:—

We have received from Mr. Arthur B. Jarvis, of Henderson, Ky., the following letter, under date June 15th, 1907. "Enclosed I hand you an editorial taken from our evening paper of June 13th, in answer to an article lately appearing in the *Times* Supplement re 'The British Tobacco Trade,' which I trust will be of interest to your paper.

"The solution of the problem, to my mind, after 27 years in the business—five years in Liverpool and 22 years on this side, shipping tobacco to the old country—the salvation of manufacturers of roll and other cheap sorts rests in another revision of the Tobacco Duties, producing a lower rate on the raw material, thus enabling the 'working man' to get his pipe at 2½d. per ounce, with a limitation of moisture, and, in addition, an *ad valorem* Stamp Tax on the highly protected proprietary package business of the Combine and others, on which the former make their enormous profits.

"Duty, as collected, is not equitable, the burden, as usual, falling upon the poor man, and now it has been suggested, to off-set higher cost of raw material, adding more water to his already prohibitive and nauseous smoke."

We commend Mr. Jarvis's suggestion to the trade. The article he sends us is from the *Henderson Evening Journal*, and is a very lucid and able review of the tobacco situation. In the article in the *Times*, to which Mr. Jarvis refers, it was truly stated that "the position of the tobacco trade from the manufacturers' point of view does not improve as time goes on. The prices of leaf continue to advance steadily, and although the Imperial Tobacco Company, known in the trade as the 'combine,' has succeeded in increasing its profits to £1,787,000, and the dividend on the deferred shares from 8 to 10 per cent., other manufacturers have to admit a falling off in profits, which they attribute mainly to the higher prices ruling for raw material."

Although there are 59,000 more retailers as compared with ten years ago, the number of manufacturers is steadily decreasing, and it would be necessary to go back nearly forty years to find so small a number as the present. In Scotland the number has never been so small since the licenses were instituted. The significance of these figures is unmistakable. The retailers increase in number by leaps and bounds, the manufacturers are going out of business, while the "combine" is able to raise the dividend on its deferred shares from 8 to 10 per cent. When we bear in mind that to a very large extent the retailers are "tied houses," tied, that is, to the "combine," the end can easily be foreseen. There is an increased consumption of "combine" goods, through "combine" retailers, at prices profitable to the "combine," whilst concurrently the manufacturer is getting tired of playing a game where the other fellow holds all the trumps.

The writer in the *Times* notes the steady advance of the cost of raw material, and calls it a very serious matter, especially for those manufacturers who are outside the "combine." Precisely, serious for those who have no stocks. He rightly attributes the advance to a curtailed production, an increased consumption, and a higher cost of labour, and he notes that the medium and low grades—the "ordinary Kentucky strips chiefly used for the manufacture of cheap shag and rolled tobaccos"—are about doubled in prices. There is the crux of the trouble. The manufacturers not in the "combine" are, to a very great extent, manufacturers of the cheaper grades, the staple of the British artisan and labourer, what we might call the bread

and butter of the trade. On those staple articles the profit is small, and depends in great measure on a large and rapid turnover; the public will not stand for more than a slight advance in the retail price, if it will stand for any, and consequently the business has arrived at the unsatisfactory stage where it is "swapping pennies" and no more. This condition the "combine" views with equanimity; its command of the trade is less in shag and roll tobaccos than in the fancy package of smoking tobacco and in the cigarette. Here it may be said to reign supreme.

It is to be noted that the Imperial Tobacco Company includes no Irish firm in the "combine," and it is Ireland which alone in the revenue's list shows no falling off in the number of its manufacturers. Does anyone believe that this is mere accident—that it is no more than a coincidence—that in Scotland, where the Imperial Tobacco Company is all but a monopoly, the number of manufacturers is at its lowest, and in Ireland, where the "combine" does not own a single plant, the number is stationary?

The *Times* suggests two remedies. One, to increase the permissive moisture from 35 to 40 per cent., so as to facilitate the production of that indispensable article, tobacco at 3d. per ounce, and, alternatively, to raise tobacco in the British Empire. The first is a fraud on the consumer, neither more nor less; the second, a phantasy suited only to an after-dinner speech to Colonial Premiers at the South Kensington Institute.

The time, says our American contemporary, has come for plain words. The British tobacco trade is of vital concern to Kentucky in general and to Henderson in particular; it has been allowed to drift into a precarious condition unwarranted by its mere statistics and to be understood only by a full realisation of its basic features. If anyone can suggest an adequate remedy, even though it be revolutionary in character, he should be welcome.

Let us recapitulate the main features of the situation:—

- Consumption is increasing.
- Independent stocks are decreasing.
- Retailers are gaining in numbers.
- Independent manufacturers are losing in numbers.
- Their profits are disappearing.
- The "Combine's" profits are growing.
- The 3d. article shows a loss.
- The package trade a profit.
- The "Combine" has a big package trade.
- The Independents have a big 3d. trade.

Pump in more water, says the *Times'* correspondent; sell the labouring man water in place of and at the price of tobacco; let the well-to-do buy their packages as of yore. Simple, but not honest.

Why not, asks our American contemporary, tax the well-to-do instead? Why not let the bulk trade make a living profit by reducing the import duty on the raw article, and make up the difference to the revenue by a stamp tax on packages, either *ad valorem* or specific? Packages of smoking mixtures and of cigarettes are very profitable; they constitute the backbone of the "combine"; their brands, merely as brands, have a recognised value not easily to be over-estimated, and, being proprietary, make a combine possible in Great Britain and in the United States. The Imperial Tobacco Company, like the American Tobacco Company, is not innocent of water; we will admit a difference in degree, but it is young yet, and may acquire the taste. It has capitalised earnings as did its model, earnings made possible by the highly protective customs regulations of the Imperial Government, which, in sanctioning its incorporation, licensed the biggest and most injurious manufacturing monopoly in the Empire.

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Tax the package, that is our remedy—tax the package and reduce the import duty. Give the independent a chance to fight for his life; mayhap, when he finds his life is secure he may think of securing a livelihood. The British public is conservative; it has known "shag" and "returns" and "roll" for generations, it demands them at 3d. an ounce or thereabouts as heretofore. Put the manufacturer where he can meet this demand with an honest article and an honest profit. And as to the cigarette and the mixture, let them bear a stamp as do patent medicines; they also are proprietary articles, selling as much by virtue of their brand as on their merits; they are rich in profits, and when all else is lean, they enable the Imperial Tobacco Company to gladden the hearts of its deferred stockholders with an additional 2 per cent.

John Hunter, Wiltshire & Co.

DECREASED CONSUMPTION OF IMPORTED CIGARS REDUCES THE PROFITS.

THE twenty-first annual general meeting of John Hunter, Wiltshire & Co. Ltd., was held last month at the Great Eastern Hotel, Liverpool Street, E.C., Mr. Arthur T. Hunter (the managing director) presiding. The Secretary (Mr. George A. Teverson) read the notice convening the meeting and the auditors' report.

The Chairman said:—I am taking the chair in place of our Mr. John Hunter, whose state of health is such, I am sorry to say, as to prevent his making the journey from the Isle of Wight to be with us to-day. As you have all received a copy of the report and accounts, with your permission I will take them as read. Before moving their adoption you will, no doubt, like to hear a few remarks as to the course of business during the period with which we are dealing. The stagnation of trade referred to at our last meeting still continues, and, I am sorry to say, without showing any immediate signs of improvement. The consumption of imported cigars has steadily declined since 1899, and unless some unforeseen change takes place during the present year it is likely to reach a lower level than that of twenty years ago. Whether this position is due to the curtailed spending power of many sections of the community, some of which are probably known to you, or whether it is due to a change of fashion in favour of the less costly cigarette and pipe tobaccos, is difficult to decide; but the fact remains that for some years past less and less expenditure has been made upon the articles of luxury in which we deal. It is, however, some consolation, although, perhaps, a poor one, that the conditions I have stated have been experienced throughout the trade. The Board of Trade figures show that during the twelve months to March 31st, 1907, there was a falling off in the weight of cigars paid duty upon in the United Kingdom of no less than 112,000 lbs., which is equivalent to about 9,500,000 cigars. In addition to the decreased consumption, the severity of competition has increased in a marked degree, until in the early part of the present year, or, rather, the end of the year under review, it culminated in the outbreak of a war of price-cutting in a certain section of the trade, which practically eliminated profits, and unless some means can be devised of so regulating prices as to enable us to work our capital to a greater advantage the prospect of better profits is somewhat remote. Although the combination of circumstances referred to has adversely affected the result of the year's trading, causing a reduction in our net profits of £830 as compared with last year, I may mention that the result has turned out more satisfactory than your directors had anticipated before the exact figures were finally ascertained. The other items in the balance sheet vary little in detail, except that of stock, which stands at £8,784 higher than last year, and is accounted for by our having secured a larger supply of the 1905 crop,

which, as no doubt many of you are aware, is of much better quality than the 1906 crop, and for which buyers show a marked preference, as being the finest quality at present available. I now beg to move "That the report and accounts now submitted be received and adopted, and that a dividend of 3s. 6d. per share, free of income-tax, be declared and paid out of the profits of the company, being at the rate of 7 per cent. per annum for the six months ended March 31st, 1907, making, with the interim dividend paid November 23rd, 1906, 6 per cent. for the year, carrying forward £1,539 5s. 7d."

Mr. Hughes, in seconding the motion, after stating that he regretted the absence of the Chairman (Mr. John Hunter), through illness, and expressing the hope that he would have sufficiently recovered to be present at their next meeting, remarked that he had looked carefully through the report, which he regarded as a fairly satisfactory document. He noted, however, that the directors had not placed £500 to the reserve, as usual; but against that they had a larger stock. The fact that their bankers had made advances on that stock showed that it must be valuable. He hoped the company would have better times, which he believed they would when they got rid of the present Socialistic Government, which was ruining the country.

The resolution was carried unanimously.

The Chairman next proposed the re-election of Mr. W. J. M. Burton as a director of the company, remarking that that gentleman had been connected with the company for eleven years, and he (the speaker) could testify to the valuable assistance Mr. Burton had rendered to the Board.

The motion was seconded by Mr. W. Hutchins, and agreed to.

On the proposition of Mr. Austin, seconded by Mr. Farquharson, Messrs. Cooper Bros. and Co. were reappointed auditors of the company.

Mr. Hughes, in proposing a vote of thanks to the Chairman, directors, secretary, and staff for the admirable manner they had conducted the affairs of the company, requested the Chairman to convey to his father the regret of the shareholders that his absence was caused through indisposition, and expressing the hope that he would be with them on the next year, and for many years.

Mr. Farquharson seconded the motion, which was carried unanimously.

The Chairman briefly acknowledged the compliment, assuring the shareholders that he would convey their words of sympathy to Mr. John Hunter, who deeply regretted that he was unable to be present at the meeting.

The proceedings then terminated.

LOVE AND TOBACCO.—It is in Holland that people are popularly supposed to carry the cult of tobacco to the extreme, and there seems no reason to think that this impression is erroneous. The pipe of the young Dutchman even plays an important part in the preliminaries of marriage, much the same as that of the old women in Spain, and of the parents of the bridegroom in France. In some districts of the Netherlands, when a young man has seen a pretty girl whom he would like to marry, he goes round to her father's house and asks for a light for his pipe. A first demand of this kind is nothing, but the parents know that if the youth repeats his visit and his request on the following evening, that he is looking after their daughter. Accordingly, the subject is debated, and the course of conduct decided upon. The next evening the young suitor calls again, and if the door is shut in his face he knows that he is rejected and that there is nothing for it but to go elsewhere. If, on the contrary, he is looked upon with favour, he is asked to come in and the object of his affections gives him the light for his pipe. This method of courting is no doubt suited to the Dutch, who are men of few words, but it would hardly suit the French, nor, for the matter of that, is it likely to take root with Britishers. But it is only another instance of the virtue of tobacco, which are now being vaunted by our scientific guides.

Watch your Profits

The following comparison of profits is of vital interest to you and all other Retailers who make business a study. It clearly shows the advantage of pushing the new brand of SEVEN UP NAVY CUT CIGARETTES at 7 for 1d.

Your old Profits 3/10

- (1) 5 a 1d. Cigarettes cost you 12s. 10d. per 1,000.
- (2) They sell at 5 for 1d., and therefore fetch 16s. 8d. per 1,000.
- (3) Therefore your profit on 5 a 1d. Cigarettes is 3s. 10d. per 1,000.
- (4) Now to sell 1,000 Cigarettes at 5 for 1d. there must be 200 sales.
- (5) Therefore on 200 sales of 5 for 1d. Cigarettes you make 3s. 10d. profit.

Your new Profits 4/2

- (1) SEVEN UP Cigarettes cost you 4s. 7d. per lb. (envelopes free).
- (2) In one pound there are 512 Cigarettes.
- (3) They sell at 7 for 1d. Therefore 200 sales amount to 1,400 Cigarettes.
- (4) Now, as 512 Cigarettes cost 4s. 7d., it is clear that 1,400 will cost 12s. 6d.
- (5) And, selling at 7 for 1d., these 1,400 bring in 16s. 8d.
- (6) Therefore on 200 sales of SEVEN UP the profit is 4s. 2d.

Result.

200 sales of SEVEN UP Cigarettes give you 4s. 2d. profit.

That is fourpence more profit than 200 sales of 5 a 1d. Cigarettes.

And at the same time the smoker—your customer—gets 7 Cigarettes for his penny in buying SEVEN UP NAVY CUT.

Can you afford to let your Competitors get ahead of you with this remarkable line?

Of all Wholesalers, or direct from the Sole Manufacturers:—

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NEW DARVEL BAY TOBACCO.

FURTHER PROGRESS REPORTED—DIVIDEND OUTLOOK.



THE fourteenth ordinary general meeting of the New Darvel Bay (Borneo) Tobacco Plantations, Ltd., was held on June 25th at Salisbury House, London Wall, E.C., Mr. Sigmund Sinauer (Chairman of the Company) presiding.

The Secretary (Mr. M. Phillips) read the notice convening the meeting, and the Auditors' report was also read.

The Chairman: In the early history of our company it used to be rather an unpleasant task for me to have to explain to you the difficulties and disappointments which we then experienced, but you will, no doubt, remember that I was always very sanguine that we should overcome those difficulties in time, and I must say that the shareholders by their appreciation of the difficulties which we then had to contend with greatly encouraged us by exercising a great deal of patience. Now to-day it is a great pleasure to me, as it has been for some years past, to come before you and rejoice with you at the progress we have made and the prosperous condition we are now in (hear, hear). The crop of 1905, with which this report deals, was a fairly large one, and although the quality cannot be said to have been particularly good, yet it realised sufficient to enable us to bring before you such a satisfactory result—a result which has enabled us to fulfil our first desire, and that is to build up a good reserve. Our reserve fund now reaches the very handsome sum of £30,000, and henceforth we shall be able, and I think we are justly entitled, to divide somewhat better dividends than we have hitherto been paying. Although our reserve fund has now reached that amount, I may tell you that we shall continue to add to our reserves in the future, for I believe in the maxim recently expressed by the chairman of a very successful company, that the prosperity of a business is not gauged so much by the dividends that are paid as by the profits actually earned, and the money that is put by (hear, hear). Naturally a reserve fund is of the very greatest importance in an undertaking like ours, because one never can tell what might happen, in addition to which it will enable us to go in for a policy of extension which, I may tell you, is our second aim.

EXTENSION OF PLANTING OPERATIONS.

We have not hitherto been able to accomplish anything in the matter of extending our planting operations, simply because we have not had sufficient capital. The capital at our disposal so far we have had to use most carefully, but in the matter of the proposed extensions it is our intention to proceed on the same conservative lines that we have gone on so far; we shall proceed very slowly and gradually. On one or two occasions I have told you that we could probably have done much more than we did, but in that case we should have got deeply into debt, and in case of disaster we should probably never have been able to have got over it. Such a contingency is not likely now to occur. Now, in regard to these extensions, it will naturally be necessary that we should have additional capital, but do not be frightened, because we shall never require any large increase of capital, although we mean in time to so far extend our operations as to enable us to double our output. What we intend to do is to commence operations, and gradually increase the area under cultivation until we get another 1,000 fields planted, which is the maximum of a management. This, however, will be a gradual process,

and I will endeavour to show you the manner in which we propose to raise the capital that will be required. In the first place, you will observe from the balance sheet that our shares are not fully paid up; there still remains a liability of 2s. a share. We have always done all we possibly could to so carry on our business that the shareholders would never have to be called upon to pay up that 2s., and I am happy to be able to predict that, within the course of a very short time, we shall be able from the crop that we are now selling, and of which we know sufficient, to pay you besides the ordinary interim dividend, an additional interim dividend of 2s. per share, which we intend to utilise in paying up the liability on the shares, and so making them fully paid. We think that it will be much better in the interests of the shareholders that the shares should be fully paid, and the cash which will then come into the coffers of the company will be used towards increasing the area of our operation. The next point is that we have in our possession 13,000 odd shares which have never been issued, and these we can issue *pro rata* to the shareholders at a premium which will enable us to add a substantial amount to the reserve, and yet at such a premium as will make it worth the while of our shareholders to take them up. Hereafter it may be necessary to increase the capital of the company, but that will never be to any large extent; probably we may ask you to increase the nominal capital to £150,000, but we shall not go beyond that, as I am quite sure that with the moneys which will be provided as I have mentioned, we shall be able ultimately to plant the additional 1,000 fields, and as the total expense in connection with two estates of 1,000 fields each would not be double, you can easily see that the benefit that will result from this increased cultivation will be very considerable.

GOOD RESULTS ANTICIPATED.

I look forward with a sanguine spirit to the time when I may be able to come before you and make good my words. Everything points to the fact that we are in a position to get very good results from the land we possess, and if we are as lucky in the management of the additional estate as we have been with our present one, I am quite sure that these anticipations will be realised. Part of the 1906 crop has been sold, and I may say that the tobacco is considerably better on the whole than the previous crop, and if the market continues good I am certain that we shall be able to obtain a price that will leave us with even a better profit than we obtained from the 1905 crop. As regards the present year, 1907, it is too early to speak of it as yet. All we know is that preparations have been made for planting, and we are daily expecting cables as to the first lot of fields planted. The planting goes on for about two or three months, and if nothing occurs—such as disastrous weather or a drought—we may look forward to another good year. I do not know that there is anything in the balance sheet and profit and loss account that specially requires mention. We had to write off £850 in connection with our holding in Consols, but that is no fault of ours, and I am sure that no shareholder will find fault with us for having invested a part of our reserve fund in that security. All the other figures are really very similar to those which appeared in our previous balance sheet. I may point out that this year our profits have been diminished to a very considerable extent in consequence of the very unfavourable rate of exchange which has existed now in the East during the last

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

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NOTICE.

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

Having purchased the goodwill and stock of The London and District Tobacconist Mutual Supply
Company, Ltd., 81, Turnmill Street, London, E.C., beg to inform their numerous Customers that
all their well-known brands and all goods required by the trade can be supplied at either depots—

55, FARRINGDON ST., E.C., or 81, TURNMILL ST., E.C.

Hoping to be favoured with a continuance of their patronage, which will receive our prompt attention.

THE TOBACCONISTS' SUPPLY SYNDICATE, MIXED PARCELS' EXPERTS.

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eighteen months. The Straits Settlements Government have fixed the value of the dollar somewhat at the same ratio as did the Indian Government the value of the rupee, and to us it has made a very great difference. I have not gone into the exact figures, but, roughly speaking, this rate of exchange has made a difference to us on this year's trading of something like £8,000, which means that we should have had that much extra profit had the value of the dollar been what it was two years ago. Now that the value is fixed we know exactly where we are. I now beg to move that the report and balance sheet be received and adopted.

Mr. Henry Hayman seconded the motion.

THE QUESTION OF THE DIVIDEND.

Mr. W. H. Skeel congratulated the Board on the manner in which they had conducted the affairs of the company, and said that for his part he would have preferred that the directors had paid a little more by way of dividend instead of adding so much to the reserve fund. In a business like this when they had a good year he thought the shareholders should get the benefit of it. Although he did not think he would be supported by the majority of the shareholders, still, speaking personally, he would have been much more happy had the directors made the dividend a little more and the reserve fund a little less.

Mr. B. W. Levy was entirely opposed to the idea of the directors increasing the dividend at the expense of the reserve fund, and applauded the conservative policy of the Board. Anybody that knew anything of a company such as theirs must know that in order to provide continuity of dividends they must have a large reserve fund in order to meet any eventuality that might arise. They all felt proud that the company had now got into safe water, but he could not help saying that the directors would be most unwise if they allowed themselves to be led away by the shareholders' desire to have larger dividends until such time as they had a sufficiently large reserve fund as to absolutely ensure their being able to carry on the operations of the company with absolute safety.

The Chairman observed that the views of the Board had been admirably expressed by the last speaker, and pointed out that the Board had always stipulated that they should have a reserve fund of at least £30,000 before they attempted to deal more liberally in the matter of dividends.

The resolution was then put to the meeting and carried unanimously, and a final dividend of 1s. per share, payable on the 29th instant, was declared.

The Chairman next proposed that the retiring directors, Mr. Henry Hayman and Baron von Stein, who had been connected with the company since its inception, be re-elected.

Mr. Levy seconded the motion, which was unanimously agreed to, and the Auditors, Messrs. Knox, Cropper & Co., having been re-appointed, the proceedings terminated with a vote of thanks to the Chairman and directors for their able management of the affairs of the company.

VIRTUES OF SMOKING.—Mrs. Mary Telford, residing at Armagh, who caused some amusement in Court by admitting that for some years she smoked a pipe because of a bad stomach and bad teeth, was awarded £200 damages recently at the Four Courts, Dublin, in an action for libel against Michael J. Burnside, a gentleman farmer at Five-miletown. The libels were alleged to be contained in letters written by the defendant, which, the plaintiff said, contained statements seriously injurious to her moral character.—The Lord Chief Justice, in summing up, referred to the lady's smoking propensities. He said as to smoking to promote the care of one's teeth he could not express any opinion. He smoked very little himself, and, indeed, there were some people who acknowledged gladly that they smoked because they thought the possession of minor vices was an indication that they had not larger ones.

CIGARETTES FOR PLAYGOERS.—Mr. Cyril Maude has earned the gratitude of the men in his audiences by giving away cigarettes in the foyer between acts. "And they all appreciate the idea," he said to an *Evening News* representative to-day. "Advertisement? Well, you can hardly call it that. It's affability—or shall we call it a mild sort of hospitality? I suppose I am gracious to my guests in the same way that the big furnishing houses are with tea and lunches for their customers. Will I add whiskies and sodas? No; you may confidently inform London that the profits won't run to that."

THE TOBACCO HABIT.—I cannot lay claim to the distinction of being an habitual drunkard. Deadly satirists frequently write to this office such encouraging remarks as "I think you were tight when you indited this," or "I fancy you were up-the-pole when you committed yourself to that." Other much-cherished friends have most generously offered me free admission tickets for lunatic asylums, and temporary residences in vague establishments, where I shall have all the tomfoolery knocked out of me. My obligations to these thoughtful persons are inexpressible. I admit being a chronic smoker, much to the sorrow of my relatives, who see in the dreadful habit an easy descent on a kind of smoke-chute to the pit of Tophet, or some other obliging alternative inferno. Smoking soon makes a man a slave. It is a persistent habit, an expensive habit, an unnecessary habit. We delude ourselves with the idea that it is soothing to the nerves, and so on. Bosh! We smoke because we have acquired the habit of smoking, and cannot rid ourselves of the bondage. Therefore do I rejoice in giving a wider publicity to the information published in the *British Medical Journal*. Those wishing for deliverance may, it points out, try the method recommended by a Russian practitioner, Dr. Kolomeitzeff, Assistant Physician to the Military Hospital at Kasan. In consists in rinsing out the mouth with 5 per cent. solution of silver nitrate after each indulgence in tobacco. The doctor says the taste thus produced must create a disgust that will effectually cure the habit. Five per cent., mind—not 25, as was printed somewhere in mistake. I submitted the proposition to a friend and he was mightily indignant. He wanted to be constantly smoking, and he did not desire any cure. This reminds me of the story of the man with an enormous appetite. Whatever he ate, however he ate, and no matter how often he ate, he still required more. At last he went to a doctor and stated his complaint. The medical professor expressed surprise. "No odds about that," said the sufferer, "I came here to ask you what you would take for it?" "What would I take for it?" responded the good soul with a bland smile, "my dear sir, I wouldn't take £20,000 for it."—*London Opinion*.

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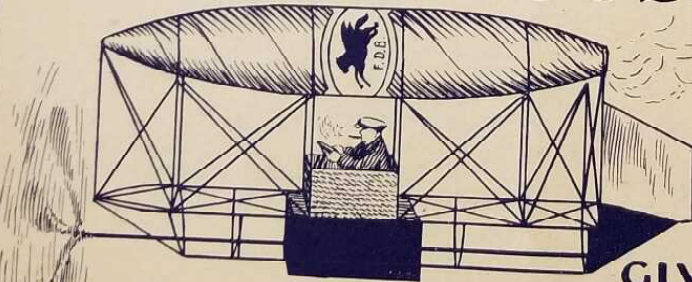
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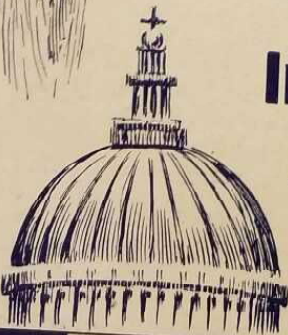
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INDEX TO ADVERTISEMENTS.

Ardath Tobacco Co., London, "State Express Cigarettes" ...	PAGE.	127
Carreras & Marcianus Cigarettes Ltd., London, "Seven Up" Cigarettes ...	134	
Cohen, Weenen & Co., London, "Royal Navy Blend" ...	Cover i.	
Custance, J. H., Putney, "Asthore Cigarettes" ...	136	
Daniel, W. R. & Co., London, "Mixed Parcels" ...	Cover i.	
Freeman, "F.D.B. Segars" ...	138	
Gallaher, Ltd., Belfast and London, "High-Class Tobaccos" ...	Cover i.	
Goodbody, T. P. & R., Dublin, "Donore Castle Cigarettes" ...	125	
Hammond Typewriter Co., London, E.C. ...	Cover ii.	
Havana Cigar Co., Congleton, "Amio Cigarettes" ...	Cover iv.	
Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes" ...	120 & 121	
Murray, Sons & Co. Ltd., Belfast, "Front-Bench Cigarettes" ...	122 & 123	
Pullinger, Sidney, Ltd., Nottingham, "High-Class Cigars" ...	124	
Singleton & Cole, Ltd., Birmingham, "Mixed Parcels" ...	125	
Standard Lines ...	126	
Taddy & Co., "Specialities" ...	127	
Teofani & Co., London, "High-class Cigarettes" ...	128	
The French Cigarette Paper Co., London, "Cigarette Paper" ...	129	
The Tobacconists' Supply Syndicate, London ...	130	

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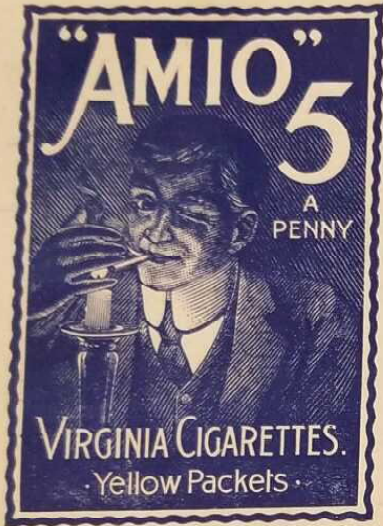
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