

"THREE NUNS" TOBACCO.

Write to J. & F. BELL, Ltd., GLASGOW, for Illustrated Price List with fixed retail prices.

Published on the 15th of every Month.

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The Cigarette World



The Retailer's Journal:

ONE PENNY MONTHLY; ONE SHILLING PER ANN.
POST FREE.

"CAPSTAN" NAVY CUT.

Tobacco
AND Cigarettes

IN THREE DEGREES OF STRENGTH.

- MILD—Yellow and Red Label.
- MEDIUM—Blue Label.
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Tobacco in 1-oz., 2-oz., 4-oz., and 8-oz. Tins, and Cigarettes in 10's, Cartons, and 50's, Patent Air-tight Tins.

W. D. & H. O. WILLS, Branch of the IMPERIAL TOBACCO CO. (of Great Britain and Ireland), Limited, **Bristol & London.**

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New Premises,



52, Commercial Road, E.

ISHERWOOD'S CHOICEST CAIRO CIGARETTES.

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BARTLETT & BICKLEY,
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THE FAVOURITE TOBACCO.

Extra
Quality
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Packets.



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Suited
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Trade.

ADKIN & SONS, LONDON.

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

FOR

ASTHORE CIGARETTES

Apply to J. H. CUSTANCE, PUTNEY, S.W., Sole Agent for the United Kingdom.

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THE NEW BRAND OF

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“ZEMINDAR”

CHOICE. MILD. FRAGRANT.

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SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

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70/71, Bishopsgate Street Within, LONDON, E.C.

THE . . .

Telegrams: "CRACKERS," LONDON.
Telephone 1235, HOLBORN.

LATEST T.S.S. PRICE LIST. .

JUNE, 1903,

WILL BE SENT POST FREE

ON RECEIPT OF POSTCARD.

ONLY 10,000 OF THIS EDITION PRINTED.

SEE THAT YOU GET YOUR COPY.

ADDRESS:—

Tobacconists' Supply Syndicate,
55, FARRINGDON STREET, E.C.

Factory:—

21, FARRINGDON STREET.

Warehouse:—

1, 2, 3, 4 & 5, PLUM TREE COURT, E.C.

South London Branch:—

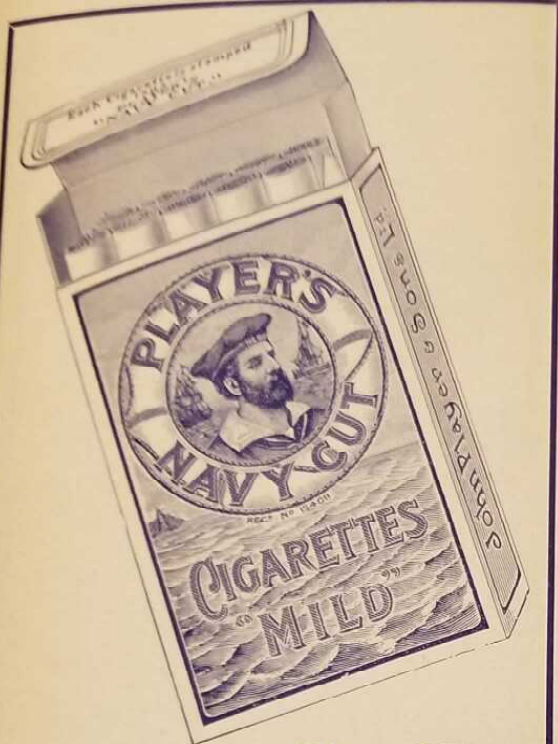
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GAINSBOROUGH
CIGARETTES.

Cohen, Weenen & Co.,

LONDON.



To Retail at **4^{D.}** 26/-
Per 1,000.



To Retail at **3^{D.}** 19/-
Per 1,000.
WRITE FOR PRICE LIST.

SWEET CHERRY TIPPED CIGARETTES.

JACOBI BROTHERS & CO. LTD.,
9 & 11, WILSON STREET, LONDON.

Price List on application.

The Cigarette World AND TOBACCO NEWS.

JULY 15th, 1903.

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

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

THE OGDEN BONUS.

WHEN, like Alexander seeking new worlds to conquer, Mr. Duke crossed the Atlantic to acquire the control of the British tobacco trade, and announced his intention of putting down a cool million in order to accomplish his purpose, few thought that anything like that sum would be spent, and many believed that Mr. Duke was only indulging in "tall talk." After some preliminary sparring for an opening, the Imperial made the first attack, and issued a circular offering to the trade a share in a bonus of £50,000 and a percentage of profits. The American Tobacco Company replied by a circular letter couched in these terms:—

"BONUS DISTRIBUTION.

"Liverpool, March, 1902.

"Sirs,—Our entire net profits, and two hundred thousand pounds per year for the next four years.

For Price Lists of THEODORO VAFIADIS & CO.'S Imported EGYPTIAN Cigarettes Apply MELBOURNE, HART & Co.,
19, Basinghall St., E.C.

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.

**Flaked and all Descriptions of Fancy Tobaccos in Embossed
 Foil Packets and Enamelled Tins.**

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

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Commencing April 2nd, 1902, we will for the next four years distribute to such of our customers in the United Kingdom as purchase direct from us our entire net profits on the goods sold by us in the United Kingdom. In addition to the above, we will for the next four years distribute to such of our customers in the United Kingdom as purchase direct from us the sum of two hundred thousand pounds per year. Distribution of net profits will be made as soon after April 2nd, 1903, and annually thereafter, as the accounts can be audited, and will be in proportion to the purchases made during the year. Distribution as to the two hundred thousand pounds per year will be made every three months, the first distribution to take place as soon after July 2nd, 1902, as accounts can be credited, and will be in proportion to the purchases during the three months' period. To participate in this offer we do not ask you to boycott the goods of any other manufacturer.—Yours faithfully,
"OGDENS LTD."

People rubbed their eyes, and asked themselves if they were dreaming; then, when it was realised that there was plenty of money behind those making the offer, it was promptly accepted by many retailers. Even tobacconists are human, and the promptings of patriotism were unheeded when self-interest appeared to point the other way. True, it was pointed out that eventually the retailers might have to pay very dear for the bonus, as should it result in victory for the Americans, they would promptly raise prices and reduce profits. Still all this apprehension only applied to four years ahead, and the retailers who had been suffering from bad times thought it wise to seize the chance. In the result, it was found that the bonus worked out for the first quarter to a very handsome sum, and when this became known large numbers of signatures to the agreement flowed in. The Imperial accordingly thought it desirable to come to terms, and they bought out their American rivals for a sum not far short of a million and a half, a price, we need hardly say, quite out of proportion to the intrinsic value of the business. We have little doubt that the offer of the enormous bonus was simply a scheme to compel the Imperial to buy out the American company at a big price, and that had the war continued for four years, the latter would have been very ill-pleased. The next announcement was that no further bonuses would be paid, it being politely explained that Ogdens Ltd. had ceased to exist, and that the Imperial had not undertaken to carry out this particular contract. The whole matter has now been before the Court by means of a test case, and, as will be seen from the full report we publish elsewhere, the Lord Chief Justice has held that Ogdens Ltd. were liable in damages for having, by selling their business, put it out of their power to fulfil the obligations they had entered into as to the payment of bonuses. This decision is of vast importance, as enormous sums of money are at stake, and we doubt not that the Lord Chief Justice's decision will go to the House of Lords. The case bristles with legal complications and techni-

calities, which cannot fitly be discussed in these columns, but that the decision is in accordance with common sense and justice no one can deny. It was by means of this gigantic bribe offered to the trade that the American Company got the Imperial to buy off what would have been most dangerous competition, and it seems only fair that those who accepted that offer should participate in the spoils. Money will be wanted to fight out the case, and we doubt not that it will be forthcoming, though we confess that we think that there are grave doubts (for reasons we need not enter into here) whether the judgment of the Lord Chief Justice can stand; if it does, it will clearly be a case of "hoist with their own petard," and public sympathy is sure to be with those who have pluckily taken up the case. Speaking for ourselves, we shall be glad if success crowns their efforts, because we cordially dislike all these bonuses, coupons, and other artificial means of obtaining trade; fair competition combined with a reasonable minimum scale of profits has always been our motto, and this alone can secure permanent prosperity.

—*—*—*—
"ARCADIA," LIMITED.

Since our last issue the prospectus of Carreras Ltd. has been issued to the public, and has evoked sharp criticism in various quarters. The following remarks from our contemporary, *The Pall Mall Gazette*, seem very much to the point:—"For obvious business reasons it is not deemed expedient to publish a statement of the profits realised in the past, but the sales are increasing, and the directors are satisfied that the profits will provide not only the 6 per cent. dividend on the preference shares, but sufficient for a dividend on the ordinary shares now to be issued of quite 10 per cent. per annum.' Thus the prospectus of Carreras Ltd. which comes forward with a capital of £200,000, in 50,000 6 per cent. preference shares and 150,000 ordinary shares. The whole of the preference and 10,671 ordinary are offered for subscription, and intending subscribers who are familiar with the old business in Wardour Street, and the enormous expansion in the sale of the firm's Craven Mixture (J. M. Barrie's 'Arcadia' of 'My Lady Nicotine' fame) and other brands, may be satisfied with this unprecedentedly bald statement with regard to the profits. But we must say that the reasons for this concealment, instead of being 'obvious,' are absolutely incomprehensible. At the end of a year the company is bound to disclose its profits, and no good purpose can be served by withholding the statement now. Moreover, a simple calculation shows that if the directors' estimate is correct, they must amount to at least £14,000, and from every point of view it would have been better to furnish a definite auditor's certificate to that effect. The failure to do so must inevitably create suspicion, and there is a well-founded antipathy to buying a pig in a poke.

"But our objections to the prospectus are not confined to the omission of a proper profit statement. Apparently all that the company acquires is the lease of the Wardour Street premises, together with 'the valuable tobacco-

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

'IMPERIAL' PIPES

The Imperial Tobacco Company (of Great Britain and Ireland,) Limited, beg to inform the Trade that they have opened at 58, Holborn Viaduct a Branch for the wholesale supply of Tobacconists' Sundries and Fancy Goods. One of their leading lines is

THE "IMPERIAL" PIPE.

This is a briar root pipe with hall marked silver mount, and hand-finished vulcanite mouthpiece; it is **GUARANTEED**, and will prove to the public an absolute revelation of value for money, for its retail price is only **ONE SHILLING**. The wholesale terms leave an excellent profit to the retailer, for whom a rapid turnover should be secured (1) by the surprisingly good value of the article, and (2) by the extensive advertising which will bring it before the notice of the public.

NO CUTTING.

Steps have been taken, and will be continued, to ensure that there shall be no cutting in the price of this article. Showboards, Showcards and Showcases will be supplied to retailers free for exhibiting the **VARIOUS SHAPES** of the "Imperial" Pipe.

All orders and enquiries should be directed to

THE IMPERIAL TOBACCO COMPANY

(of Great Britain and Ireland), Ltd.,

FANCY GOODS DEPARTMENT.

58, Holborn Viaduct,
London, E.C.

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blending formulæ and assets belonging thereto, except the right to manufacture cigarettes of certain brands of tobacco.' No valuation of the lease or assets is given, but unquestionably £150,000 is a stiff price to pay for them. And the reservation with regard to the manufacture of cigarettes is certainly peculiar. Mr. William Johnston Yapp sold the whole business to Mr. John Crowle for £100,000; Mr. Crowle turns it over to the company for £150,000, but retains the privilege to dispose of as he may think fit 'the sole right to manufacture cigarettes to be known as Craven Mixture, Hankey's Mixture, Guards' Mixture, St Philip's Mixture, Clarence Mixture, and Mugges Special.' The accent should certainly be on the last, seeing that the list includes every one of the firm's specialities. But the company reserves 'the right to sell and deal in cigarettes as heretofore,' and will doubtless have to buy Craven and other brands at any price Mr. Crowle chooses to fix, or else leave that branch of the trade entirely alone. Carreras's business has unquestionably been extraordinarily successful in the past few years, and we hope it may still have a brilliant career in front of it; but this kind of finance too often ends in smoke to allow us to give the prospectus the favourable reception which we should have liked, and which it may possibly deserve."

We need only add that we consider the capitalisation too high, and that we consider the concern a very hazardous speculation. New mixtures are being put on the market every day which, we may say, without in any way depreciating the admirable blends sold by Messrs. Carreras, are likely to prove formidable competitors, and we think the shares should be left severely alone, and that any of our readers who have bought shares should sell them as speedily as possible and cut their loss.

The Financial Times, in a trenchant article entitled "Mugges Special," also severely deals with the venture, and remarks, "We have difficulty in recalling any parallel to it (the prospectus) for audacity of demand, coupled with poverty of information." If despite all these warnings, investors continue to hold the shares they will only have themselves to blame for the consequence.

A PIPE CLEANING MACHINE.

LAST month, at the Clerkenwell County Court, before His Honour Judge Edge, W. Haswell Wood, 11, Ackroyd Road, Honor Oak Park, S.E., sued Sydney Herbert Bath & Co., inventors' model makers, 165, Gray's Inn Road, for £49, for breach of contract, and for the return of goods or their value. Mr. Ritter was counsel for plaintiff, and Mr. Gover for defendants. Plaintiff's case was that, having acquired the plan of an invention for the purpose of cleaning tobacco pipes by an automatic penny-in-the-slot arrangement, he entered into negotiations with defendants, who undertook to make a model of the invention within two or three weeks. The price agreed upon was £13 5s., of which he paid a deposit of £5. This was early in January, and matters went on until March 18th, but the model was not completed according to promise, although he made frequent calls upon defendants with reference to it. Plaintiff produced his diary, which contained a detailed account of his daily doings during the period of his business

relations with defendants.—The Judge remarked that the entries showed plaintiff to be a very careful man. The diary gave several dates on which promises had been made for the machine to be completed. Following these came an entry, "Still humbugged by boiler."—In explaining the latter, plaintiff said there was a boiler to be made in connection with the invention which would get up steam in thirty seconds. This was necessary in order to supply the force for blowing out the tobacco pipe. On March 18th he applied for the machine, or so much of it as was completed. This he took away with him. Defendants afterwards sent in an account for £27 in respect of experimental work done. He claimed for the return of patterns and tools held by defendants, also for his £5 paid as deposit. In cross-examination by Mr. Gover, plaintiff said he might have promised to return the machine within two days. His reason for not doing so was because defendants had humbugged him over the matter. He took the machine away because he wanted to show it to someone. It was true he took it to Birmingham and there inquired for a price as to making the same. By the Judge: That price was nearly five times the amount fixed by defendants. Replying to further questions, plaintiff admitted that he afterwards employed two workmen named Cubiach and Chapman, in the employ of defendants, to make a pipe-cleaning machine. Other matters discussed at length in the claim were a hair-drying machine and a patent cinder-sifter. In respect of work done and material supplied upon the several inventions, defendants brought a cross-action for £35 os. 2d.—For the defence, Sydney Bath, senior partner in the firm, said that at the outset of the negotiations he told plaintiff that the machine would prove to be much dearer than he thought. The first model proved to be a failure. Plaintiff then agreed to leave it in his hands, to use his own ideas, and to do what he thought best to make the second model a success. The work was purely experimental, consequently there could not be any time fixed for its completion. At each of his visits the new improvements or suggested improvements were shown and explained to plaintiff, who always expressed himself very well satisfied. In the new model, which was purely his (defendant's) idea, the parts were entirely different to those embodied in the first one. The difficulty was in getting pure steam to rush into the mouthpiece of the pipe when it was placed against the aperture. They could not expect it to satisfactorily clean a pipe if water as well as steam was forced into it. The boiler was a tubular one, and the heating was obtained by gas. Plaintiff and himself had always been on very good terms, and he allowed him to take the machine away, believing that, as a gentleman, he would keep his word and return it within the two days. As to the hair-drying machine, plaintiff did not bring him any drawings. He came to him and said he had some sort of an idea in his head about an invention that would dry ladies' hair, but he gave no definite idea as to what it was. All the drawings and experimental work was done by him (defendant), and for that he had charged at the rate of 2s. 6d. per hour. He did not consider that an excessive price for brain and experimental work.—Mr. Ritter intimated that his cross-examination would be a lengthy one, and the hearing having already lasted several hours, it was decided to adjourn the case to a future date.

THE TOBACCO TRADE LITIGATION.

THE liquidator of Ogden's Ltd., interviewed with regard to the recent bonus actions, said that he could not discuss them, as the matter was still *sub judice*, but he might say that if necessary the appeal against the decision of the Lord Chief Justice would be carried to the House of Lords.

"LA CINGARA," finest imported Mexicans.

Sole Importers:

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

New Line.

LLOYDS'

'Golden Melon' Mixture



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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.



"JUST ONE MINUTE To —"

call your attention to
OGDEN'S
GUINEA-GOLD
CIGARETTES

SEND FOR PRICE LIST.

THE
Imperial Tobacco Co.

(OF GREAT BRITAIN AND IRELAND) LTD.

OGDEN BRANCH, Liverpool.

SPECIALITIES

CIGARETTES—

- "Guinea Gold."
- "Tabs."
- "Richmond Gems."

TOBACCOS—

- "Coolie."
- "St. Julien."
- "Bruno."

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Our Smoking Mixture.

SMOKING BACON.—In his early days Sir Thomas Lipton denied himself almost every pleasure except that of amassing a fortune. Calling one day on a Consul on business matters, he was offered a cigar by the official. "No, thank you," said Sir Thomas (then Mr.) Lipton. "Although I am the biggest smoker in England, I never smoke cigars."

"What do you smoke?" was the surprised query. "Bacon," was the prompt reply.—*Boston Herald.*

GERMAN TOBACCO IMPORTS.—The German Empire consumes annually 80,000 metric tons (1,763,680,000 pounds) of tobacco, of which it grows from 20,000 to 25,000 metric tons, and imports from 55,000 to 61,000 metric tons. Its importations and their amounts are from the following countries:—

	Metric tons.
Netherlands, including Sumatra, Java, and Borneo	26,000
United States	11,500
Brazil	11,000
San Domingo	4,000
Turkey and Greece	3,000
Colombia	2,000
Mexico	1,000
Cuba and Porto Rico	1,000

MEERSCHAUM CLAY.—At a recent meeting of the Manchester Geological and Mining Society, Mr. Henry Hall in the chair, Mr. Joseph Dickinson said that many sources had been credited with the supply of the clay used in making the much-prized meerschaum pipes. Recently he had seen a notice that the chief supply was obtained at Brusa, in Asia Minor, where it was found as a white earth. Numerous small holes were dug till a bed of red clay was reached, and in this clay the meerschaum lay in isolated kidney-shaped pieces usually about the size of a walnut, and rarely larger than an apple. His principal reason for mentioning the matter was that he had often seen apparently identical deposits in the red ground accompanying the stratified iron ore of county Antrim, most of which seemed to be wasted. Its only use, so far as the Irish miners was concerned, was as a healing plaister. It is, Mr. Dickinson added, a beautiful clay, and he hoped that the mention of it might call attention to the possibility of its suitability for other useful purposes.

THE OLDEST SMOKER.—Mary McDonald, the oldest woman in the world, will not appeal to anti-tobacco cranks. She is 133 years of age, and since she was 12 she has smoked. Her advice to those who would be centenarians is, "Enjoy at least three pipes of tobacco daily." Mrs. McDonald is an inmate of the Home for Aged and Infirm Coloured Persons in Philadelphia. To students of history the old woman is a mine of information. She remembers the colonial period as though it had been yesterday. To students of longevity she is no less valuable a mine, for she has thought much on hygiene, and has drawn up a series of "Rules of Right Living." These are Mrs. McDonald's rules:—Smoke after each meal and before going to bed; marry young; rise with the sun, winter and summer, but always retire early enough to have had, by sunrise, eight full hours of sleep; drink as little as possible; never take cold baths; keep the mind occupied with work during the day; do not work at night. She discussed her "Rules of Right Living." Of these she is proud.

"I have used tobacco since I was 12 years old," she said, "and it has been a staff and a comfort to me. I have never smoked excessively. From four to six mild, clean pipes have been my daily allowance always. I have never smoked before breakfast nor on an empty stomach. I have found that tobacco eases pain, helps the digestion of food, cures insomnia, and lightens sorrow. Therefore I recommend it to the world. Tobacco has made my life long and pleasant, and before I would give it up I would give up food."

THE MAN WITH THE PIPE.

He sat and smoked his gurgling pipe;
I heard him sadly sigh.

"Now, prithee, tell me, poor old man,
Why are you grieved?" said I.

He gazed at me and shook his head,
Yet motioned me to stay;
"I've just been thinking," he replied,
And sadly puffed away.

"Pray tell me, poor old man," I said,
"Has fortune used you ill?"

Your clothes are poor and old and frayed,
But you are living still."

"It ain't my clo's that bothers me,"
I heard him sadly say,

And then he filled his pipe again
And sadly smoked away.

"Perchance," I said, "you sigh because
You have not won renown;
Because you do not sit upon
A proud height, looking down."

"The work it takes to git renown
Don't hardly make it pay;
I don't care for no heights," he said,
And sadly smoked away.

"Someone you love," I said, "lies dead
Where yonder white stones gleam,
And you are waiting to embark
Upon the broad, dark stream."

"It ain't that. No one that I love
Is layin' there to-day."
He made reply, and with a sigh
He sadly puffed away.

"Pray tell me, then, old man," I said,
"Does grief assail your heart
Because you may not grasp a sword
And play a hero's part?"

"Or do you sadly sigh because
Men's greed is holding sway,
Because for love of gold they put
The love of worth away?"

"I've just been thinking," he replied,
In accents of despair,
"That when I go to heaven they won't
Allow no smokin' there;"

"I'll have to leave my pipe," he sighed,
As only grieved men may.

I went along about my tasks,
He sadly smoked away.

S. E. KISER.

T. VAFIADIS & CO'S EGYPTIANS

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

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

CLARKE'S CARLTON TOBACCO



In Three Strengths, . . .

Mild, Medium, and Full.

PACKED IN 1 oz. FOIL PACKETS, 2 oz., 4 oz., and 8 oz. TINS.



SOLE MANUFACTURERS—

WM. CLARKE & SON,

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

LIVERPOOL AND LONDON.

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Trade News and Notes.

MR. TWISTON DAVIES, the well-known tobacco manufacturer and a leading member of the Wesleyan community, has been appointed a City Magistrate for Chester.

MR. A. SHRUBB, the well-known runner, has established himself this week in business at Horsham. He has taken over the tobacconist's business in West Street, formerly carried on by Mr. G. Tuffin.

IRISH TOBACCO.—Mr. William Redmond recently distributed in the Parliamentary lobbies cigarettes made from tobacco grown on the estate of Colonel Everard. Irish tobacco is said to be more pungent than that usually sold in England.

BURGULARS BUSY.—Early on the morning of June 10th, the shop of Mr. Purdon, tobacconist, King Street, Bridlington, was forcibly entered, and money stolen, amounting to between £3 and £4. A man was seen to leave the premises and was pursued by the police, but he escaped.

A HAVEN FOR THE SMOKER.—The Legislature of the island of Alderney recently rejected a Bill for placing a tax on tobacco. Similar Bills have recently been passed by the Legislatures of Jersey and Guernsey, so that Alderney is now the only place within the British Empire where tobacco is untaxed.

THE LATE MR. J. J. GILMOUR'S ESTATE.—The personal estate of Mr. John James Gilmour, of High Mayfield, Helensburgh, and of Glasgow, tobacco importer, who died at Vevey on the 8th October last, has been valued at £28,040 19s. 2d., including sums of £8,043 and £2,640 with other tobacco importers.

A robbery was committed at the premises of Mr. W. HOLTUM, tobacconist and newsagent, 65, Birchfield Road, Aston, late on Saturday evening, June 13th. An entry was effected to the premises from the roof of the back kitchen while Mr. and Mrs. Holtum were attending to the shop. Various articles of jewellery were stolen, and the upstairs rooms left in a state of great disorder.

WILLS' WORKMEN'S EXCURSION.—On Saturday, June 13th, the male employees of the leaf department at Messrs. W. D. & H. O. Wills' branch of the Imperial Tobacco Company, Bedminster, journeyed to Berkely by brakes. On reaching Berkely a meat tea was partaken of at the Berkely Arms Hotel. A smoking concert was held at the hotel, and a start was made for home about eight o'clock.

AN "IMPERIAL" DEVELOPMENT.—Members of the retail tobacco trade were informed by circular recently that the Imperial Tobacco Company, Ltd., is about to enter the pipe trade and tobacconists' fancy goods business, and is placing upon the market, among other articles, the "Imperial" pipe—a silver-mounted briar for a shilling. The premises formerly occupied by Messrs. Ogden, Ltd., at 58, Holborn Viaduct, are to be utilised as the wholesale headquarters for this new departure.

MR. CHAMBERLAIN AND TRANSVAAL TOBACCO.—While in South Africa, the Secretary for the Colonies was asked, on behalf of the Marico (Western Transvaal) Agricultural Society, to give a prize to be competed for at its forthcoming exhibition. The right hon. gentleman agreed to offer a gold medal for the best exhibit of tobacco grown in the colony. The exhibition has just been held, and the much-coveted trophy, for which there were numerous competitors, was won by Mr. Van der Westhuizen, of Rustenberg, with a splendid roll weighing 50 lbs. This gentleman is the winner of every medal offered for tobacco growing in South Africa since 1899.

HANDSOME BEQUEST FROM A GLASGOW TOBACCONIST.—Mr. Alex. Sloan, C.A., the Treasurer to the Magdalene Institution, has received intimation of a handsome bequest to that institution. The gift is from the late Mr. J. R. Russell, tobacconist, Garton Street, and his solicitors, Messrs. McClure, Naismith & Brodie, state he has left a settlement by which the residue of his estate is given to the Magdalene Institution. The amount of his residue has not yet been ascertained, but it is believed to be a considerable sum. Mr. Russell, in his will, sets aside sufficient capital to pay these annuities of £50 each. When these lapse the entire amount will be handed over to the Magdalene Institution.

SUMMONED ONCE A WEEK.—Three hundred cyclists had a run to High Wycombe on Sunday, July 5th, the object being to show sympathy with Mr. Jacob Popp, the newsagent and tobacconist of that town, who for the past eighteen months has been prosecuted regularly every week under the Lord's Day Observance Act of Charles II. for Sunday trading. The proceedings

were of an orderly description, and although the head constable and his men were out they had little to do. Mr. James Reeve, of Harlesden, who organised the demonstration, addressed the crowd, which had gathered round Mr. Popp's shop, and referred to the arbitrary manner in which the Act had been applied in Wycombe, and to the many other offences dealt with by that statute which were condoned.—*Daily Mail*.

IRISH-GROWN TOBACCO.—Mr. Bonar Law, Parliamentary Secretary of the Board of Trade, in a printed answer recently to Mr. James O'Connor, who asked a question concerning tobacco experiments in Ireland, says in 1901 the department undertook experiments in ten selected centres in the counties of Meath, West Meath, Clare, Cork, Wexford, Kilkenny, Londonderry, and at the Albert Institute, Dublin. The produce was disposed of to a Liverpool firm of tobacco manufacturers. In 1902 the only experiment conducted by the department was at the Munster Institute, Cork, in a four-acre field. The produce has been sent to the French Government manufactory, Paris. The result of the examination has not yet been ascertained. The department is not aware whether any tobacco is being grown in Ireland this year.

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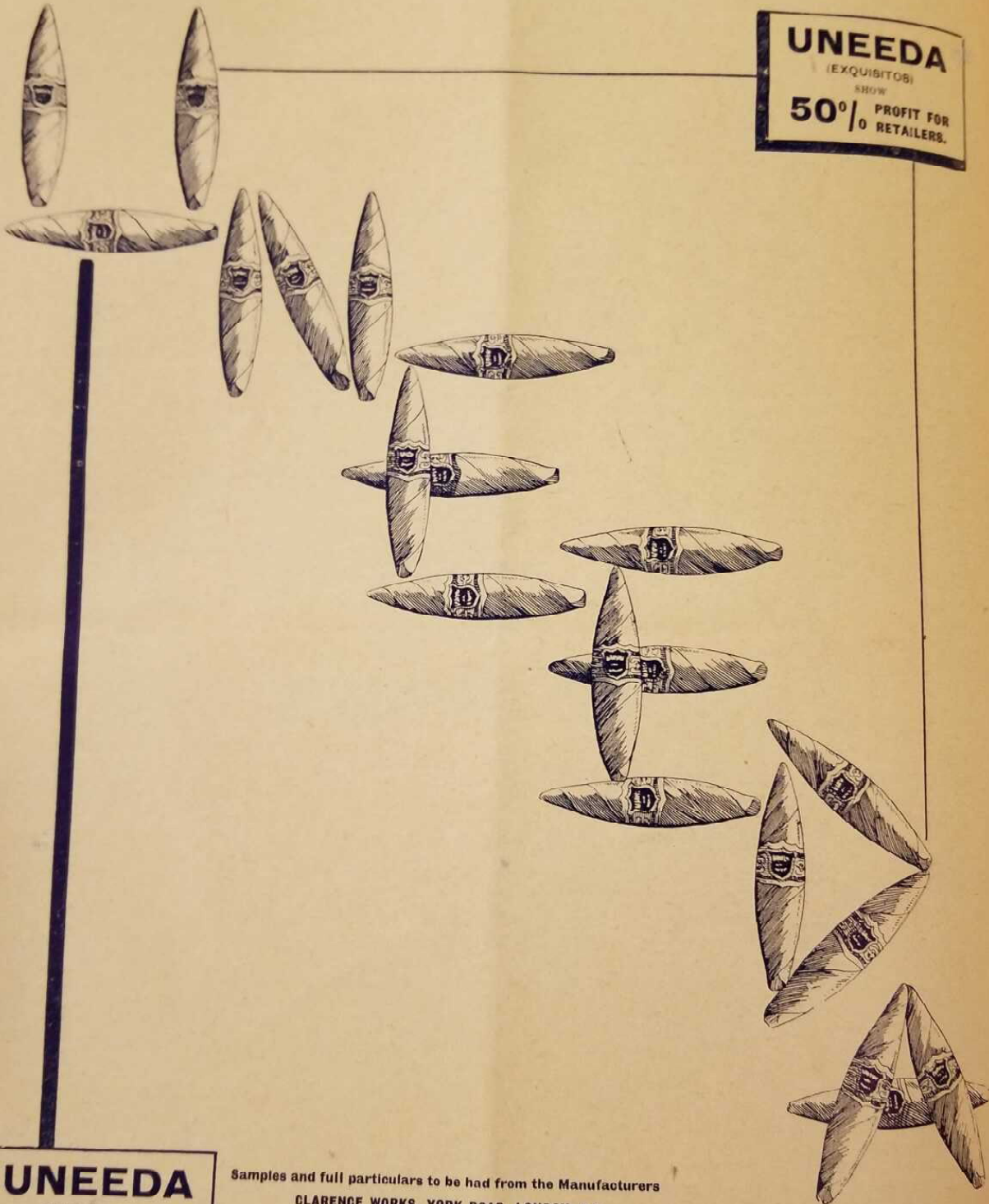
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TRADE NEWS AND NOTES—continued.

U.S. TRUST AND TURKISH RÉGIE. THE EFFECT UPON CULTIVATORS OF AMERICAN SHOWERS OF GOLD.—A lengthy, and at the same time interesting, communication respecting the Turkish Tobacco Régie and the American Tobacco Trust has been published in the *Frankfurter Zeitung* from Herr F. von Vincenz, of Smyrna, who first of all points out that the initial purchases of the American trust a year ago were a great relief to the Régie, as they brought about a slow improvement in the sale of the monopoly products in the districts which are helplessly exposed to the contraband trade. The arrival on the scene of the American Tobacco Trust, which bought very extensively, and at prices which were forced up by Greek producers and middlemen in the face of a scanty harvest, led to the entire absorption of all qualities of tobacco, so that the smugglers were unable to purchase anything, as they could not compete with the fabulous prices paid by the Americans. The position thus created was of considerable advantage to the Régie, inasmuch as the contrabandists could not obtain any goods, but the bulk purchases of the American syndicate at prices that had never previously been known has had the effect of inducing everyone to turn to the cultivation of tobacco in order to be able to share in the "American shower of gold" in the future. Herr von Vincenz, who describes the situation as being a tobacco fever, states that the result is to be found in the abundant harvest for this year, which is estimated at three times greater than that of 1902, and if the fever continues the production will next year be six times as great as in 1902. Herr von Vincenz remarks that it is out of the question for the American Tobacco Trust to purchase such immense quantities of tobacco as three or six times the harvest of 1902. The trust will this year be able to make a better selection in making purchases and at lower prices, owing to the large supply. But what will be the effect upon the Tobacco Régie of this turn of affairs? The writer considers that the Régie will experience a powerful reaction and an unfavourable reaction which may require years to overcome, and in explanation he states that the considerable over-production of tobacco will with unfailing certainty be sold to the smugglers, to the detriment of the sales of the monopoly products. The only salvation to be found lies in the Turkish Government, whose goodwill, the correspondent concludes, the Régie has from past experience all reasons to doubt.—*Financier*.

Fires.

BLAZE NEAR THE STRAND.—On the morning of June 28th the shop of a tobacconist named John Smith, 7, Wellington Street, Strand, was discovered to be on fire. An alarm was given, and a number of engines, together with two fire escapes, were quickly on the scene, the conflagration being thus effectually dealt with.

Foreign.

TOBACCO GROWING IN BRAZIL.—The Bahia State Government, with a view to improving the culture and preparation of tobacco, has decided to create an experimental establishment, and the Minister of Brazil in the United States has been requested to engage a foreign expert—by preference a Cuban—to assume the direction.

FRANCE (MADAGASCAR).—The Board of Trade have received through the Foreign Office a copy of a decree, published in the *French Journal Officiel* of the 13th June, authorising the importation into Madagascar of tobacco in leaves or stalks, and fixing the import duty thereon at 50 frs. per 100 kilogs. (£1 os. 4d. per cwt.).

TURKISH TOBACCO IN DEMAND.—The increased demand for fine Turkish leaf has given a strong impetus to tobacco growing in every part of Turkey where the culture exists, and particularly in Macedonia. The output of that section has risen steadily from 18,000,000 pounds in 1890 to 28,000,000 in 1901. In 1902 it was estimated at 30,000,000, and for this year 33,000,000 are expected.

RHODESIAN TOBACCO.—It is possible that in time not only may we receive all the wheat we want outside our home supply from Canada and all our imported meat from New Zealand, but that we may be able to rely chiefly upon South Africa for our tobacco, naturally giving it a preference over foreign countries in this respect. The *Board of Trade Journal* says that information has been received from the British South Africa Company to the effect that a splendid crop of tobacco has been reaped in the Makoni district (Mashonaland) of Southern Rhodesia. The tobacco is now being prepared for the Salisbury market. This crop is stated to be one of the finest ever grown in Rhodesia.

ISHERWOOD'S Choicest Cairo Cigarettes.

As supplied by Royal Appointment to
H.I.M. THE CZAR.

Price List from the Sole Importers—
BARTLETT & BICKLEY,
17, BROOK STREET,
BOND STREET, LONDON, W.

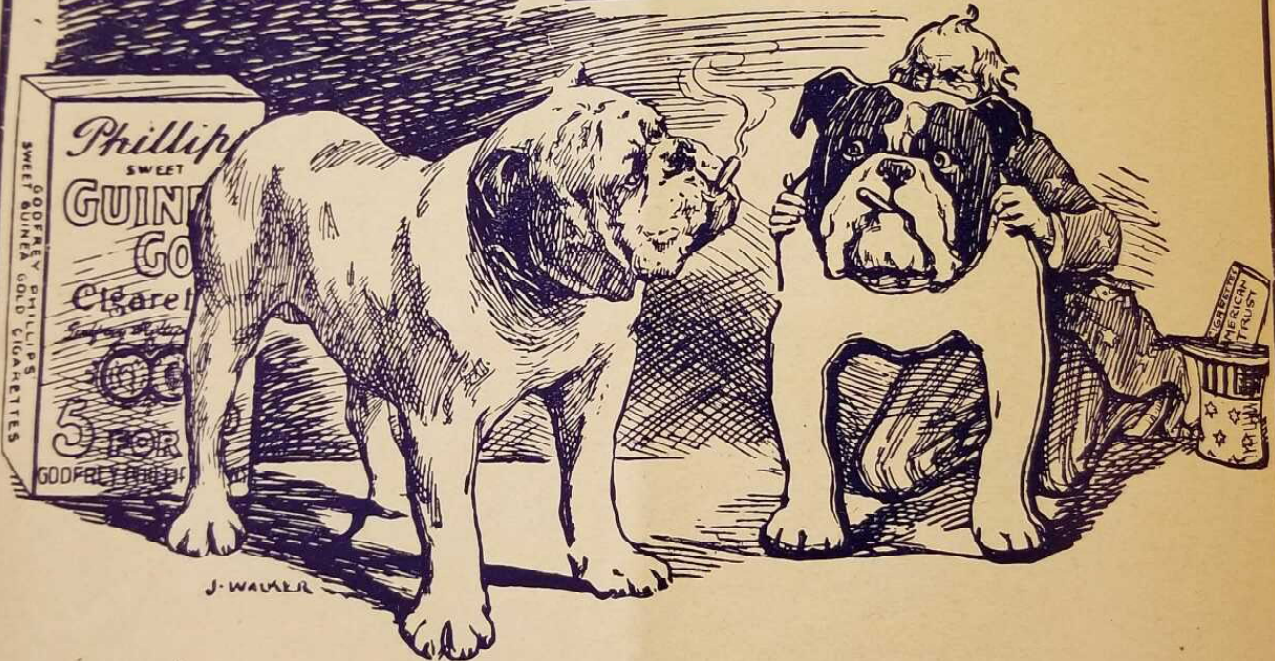
AMSTERDAM TOBACCO SALES.—The seventh sale of the season for Sumatra and Borneo tobacco took place on Friday, June 26th, when 18,235 bales of Sumatra and 2,166 of Borneo tobacco, or a total of 20,401 bales, was offered to tender. There was a strong demand for all grades of leaf, and the American buying was very pronounced. The highest price of the sale was 177 cents, or 2s. 11½d. a pound, obtained by the Deli Maatschappij for a lot of 508 bales—brand Deli Maatschij/E/I. Most of the tobacco brought forward sold at from about 50 cents to about 75 cents, or in the neighbourhood of 10d. to 1s. 3d.; but, roughly, 4,000 bales sold at over 100 cents, or 1s. 8d. The New Darvel Bay Borneo Tobacco Company, Limited, sold 1,839 bales at 108 cents, or 1s. 9½d., and the New London Borneo Tobacco Company, Limited, 327 bales at 62 cents, or 1s. 0½d. The United Lankat Plantations, Limited, obtained 71 cents, or 1s. 2d., for 894 bales—the end shipments from its Daerian Moelau Estate—and the British Deli and Lankat Tobacco Company, Limited, realised 67 cents, or 1s. 1½d., for 691 bales.

"LUMLEY" MIXTURE. Sole Manufacturers: **BARTLETT & BICKLEY, 17, Brook Street, LONDON, W.**

"WAKE UP, ENGLAND!"
The Prince of Wales
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The Real English Bulldog,

NOT THE SHAM



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The Real Godfrey Phillips' GUINEA GOLDS.

Not the Foreign Imitations.

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TRADE NEWS AND NOTES—continued.

TOBACCO IN QUEENSLAND.—As raw leaf is produced in the State of Queensland, its manufacture into tobacco of commerce is an industry of much interest. At present foreign leaf is imported for manufacture, the home grown leaf not being equal to the demand. Recent returns state that there were six factories making tobacco and cigars, giving employment to 243 persons; the capital employed amounted to £36,990. Five of these establishments were situate in the Metropolitan district, and one at Ipswich. The quantity and value of the production for the year given was as follows:—Tobacco, 612,350 lbs. of a value of £58,325; cigars, 1,463 lbs. valued at £669; cigarettes, 28,857 lbs. valued at £8,624; and snuff, 176 lbs. of a value of £23. Of manufactured tobacco, cigars, and cigarettes, 834,877 lbs. were imported last year, and 68,410 lbs. exported, so that the consumption was 1,409,313 lbs., whilst the home manufactured article comprised 46 per cent. of the total consumption. The raw material required to produce the 642,846 lbs. of tobacco manufactured in the colony was partly produced in Queensland and partly imported. The quantity of dried leaf obtained by the farmers last year was 451,584 lbs., and unmanufactured article imported amounted to 62,020 lbs., and that exported to 1,161 lbs.

Law.

THE WINE CLUB'S AFFAIRS.—Before Mr. Justice Grantham, the action of Klingenstein & Co., cigar merchants, against Hertz & Co. came on for hearing recently.—Mr. Loehnis appeared for the plaintiff, and Mr. Hohler for the defendants.—Mr. Loehnis, in opening the case, said it was an action to recover £201 9s., the balance due for cigars supplied, and the defence set up was that Mr. Hertz was formerly managing director of a club called the Wine Club, Ltd., 46, Dover Street, and that these cigars, though ordered by Hertz, and although payments were sometimes made by his cheque, were really for the club, and that it was the club that ought to be sued. Assuming that every part of the claim could be established, Mr. Hertz admitted that £70 worth of cigars were supplied to him personally in September, 1901. The Wine Club, Ltd., was in liquidation, and the defendant said that certain of the cigars were on the failure left on his hands.—Mr. Behr, partner in the plaintiff firm, was examined. He said the firm carried on business at 30, St. Mary Axe, in the city. His firm supplied the cigars to Mr. Hertz. They delivered the cigars in the name of Mr. Hertz, and never had anything to do with the Wine Club. The payments were made by Hertz's cheques or payments by him in cash. Cross-examined by Mr. Hohler, witness said that the plaintiffs had had no contract with the Wine Club. He had no personal knowledge of the existence of any such contract. Mr. Klingenstein was not in court, because all the transactions relating to these cigars were left with him (witness). The plaintiffs had no entry in their ledger against the Wine Club, but they had entries against Hertz.—When the case for the plaintiffs was closed, Mr. Hohler stated that the defendant was not in court.—His Lordship: Well, you cannot make bricks without straw. There will be judgment for the plaintiffs, of course.—Judgment accordingly, with costs.

New Companies.

T. TUSTIAN & CO. LTD. (77,738).—This company has just been registered with a capital of £3,000 in £1 shares, to adopt an agreement with T. Tustian for the

acquisition of the business carried on by him at 18, 19, and 31, Clarence Road, Swansea, as R. Tustian & Co., and to carry on the business of grocers, provision merchants, bakers, tobacconists, manufacturers of and dealers in goods, stores, consumable articles, &c. The subscribers are:—T. Tustian, 18, Clarence Street, Swansea, grocer; C. L. Tustian, 18, Clarence Street, Swansea, grocer; Mrs. A. Drummond, Glenniffer View, Johnstone, Scotland; Mrs. M. E. Harris, 3, Glanmor Terrace, Swansea; T. B. Tustian, 18, Clarence Street, Swansea, dental student; J. B. Pritchard, 8, Picton Place, Swansea, draper; M. L. Leonard, 19, Waterloo Street, Swansea, bakery manager; and W. Thomas, Sunny Bank, Newton, Mumbles' gentleman. No initial public issue. Table A mainly applies. Registered by Drake, Driver & Leader, Ltd., Rosebery Avenue, E.C.

CARRERAS, LTD.—Registered June 5th by May, Sykes & Co., Suffolk House, Laurence Pountney Lane, E.C. Capital, £200,000, in £1 shares (50,000 preference). Objects: To adopt an agreement with J. Crowle and W. J. Yapp to acquire the business of tobacco and cigar merchants and importers now carried on at 7, Wardour Street, W., under the style of "Carreras," and the goodwill thereof, except in relation to the manufacture of cigarettes, and to carry on the business of tobacco and cigar merchants, importers of and dealers in tobacco, cigars, cigarettes, snuff, match lights, pipes and smokers' requisites, manufacturers of any of the aforesaid articles except cigarettes, proprietors of tobacco divans, saloons or rooms, manufacturers of machinery and plant connected with the above-mentioned businesses, &c. The signatories are:—

	Ord. Shares.
J. Crowle, 9, Kensington High Street, W., chairman of Slaters, Ltd.	1,000
F. Durrant, 50, Cannon Street, E.C., director of Universal Mineral Water Company, Ltd.	1,000
W. J. Yapp, 7, Wardour Street, W., tobacco and cigar importer	50,000
B. Baron, 4-6, St. James' Place, Aldgate, E.C., managing director of Baron Cigarette Machine Company, Ltd.	5,000
W. May, Suffolk House, Cannon Street, E.C., solicitor	1
J. W. Cundall, 8-9, Essex Street, W.C., advertising agent	1
E. H. Bell, 4-6, St. James' Place, Aldgate, E.C., secretary	1

Minimum cash subscription, 50,000 ordinary shares. The number of directors is not to be less than three nor more than five. The first are J. Crowle, W. J. Yapp, B. Baron, F. Durrant, and one other to be appointed by the said W. J. Yapp before the statutory meeting. Qualification, 1,000 shares. Remuneration, as fixed by the company. Registered office, 50, Cannon Street, E.C.

Obituary.

JOSEPH APRILE.—The death is announced of Mr. Joseph Aprile, of Ballington Street, Sudbury, which took place on June 20th, from heart disease. Mr. Aprile carried on the business of a tobacco, glass, and china dealer until his death, and was very popular in the district.

J. GLASSCODINE.—Many friends will regret to hear of the death of Mr. John Glasscodine, tobacconist, of Church Street, Oswestry, which occurred after a brief illness on Tuesday evening, June 9th. The deceased, who was 50 years of age, was in his usual health up till the previous Friday, when it is supposed he caught a chill, acute pneumonia supervening.

"B.B. SPECIAL" MIXTURE. Sole Manufacturers: BARTLETT & BICKLEY, 17, Brook St., LONDON, W.

TRADE NEWS AND NOTES—continued.

Police.

CIGARETTES AND TRADE MARKS.—Harris Woolf, tobacconist, of 201, Mile End Road, was summoned, at the instance of Mr. W. Nelson Mitchell, of 36, St. Andrew's Square, Glasgow, for selling cigarettes to which a forged trade mark was applied, viz., a trade mark registered by Messrs. Stephen Mitchell & Son in respect of their Prize Crop cigarettes.—Mr. Charles Matthews, instructed by Messrs. Lewis & Lewis, prosecuted, and Mr. C. V. Whitgreave defended.—Mr. W. N. Mitchell stated that up to November, 1902, he was a member of the firm of Mitchell and Son, tobacco manufacturers, Glasgow. He then formed the business into the Imperial Tobacco Company, and took the Prize Crop cigarettes with him. The trade mark to those cigarettes had been registered three times. The witness produced a box of cigarettes, which were genuine, and also one which was a forgery. The colour of the printing was not exactly alike, and that on the second box had not come from his firm. He also produced a box containing ten cigarettes which were genuine, and one of a similar number which was not. He had seen six boxes of cigarettes, all of which were forgeries.—Charles Richards, an inquiry agent, deposed on the 3rd March he went to the defendant's shop and asked for a box of Mitchell's Prize Crop cigarettes. The defendant gave him the box produced, and he paid 4s. 6d. for it. On the 7th March he again went to the shop and purchased four more boxes of cigarettes. He spoke to the defendant about some labels, and Woolf said they were printed in America for him in thousands. He also said the cigarettes were made for him by Messrs. Putney, Hackney Road, while Messrs. Martin, Son & Hale, of Manchester, Birmingham, and London, made the paste-board boxes for him. He also bought boxes of cigarettes on other dates. Mrs. Woolf told him she got the cigarettes direct from Messrs. Mitchell, of Glasgow. He never saw a genuine box in the shop.—Sergeant R. Stafford, chief warrant officer, stated that he searched defendant's shop and found half a box of cigarettes behind the counter. Mrs. Woolf produced three full boxes, and said, "We bought the cigarettes at the shop next to Dr. Corner, Mile End Road. We have not much sale for them." The defendant said, "I buy all Mitchell's goods from Macdonald's." The witness said, "Did you buy these from Macdonald's?" and Woolf answered, "No; they are not Mitchell's. No. 111, Mile End Road, belongs to me. I let it to a man."—The witness Richards, recalled, said, in answer to Mr. Whitgreave, that on one occasion he had tea with the defendant.—Mr. Whitgreave called the defendant, who said he was a wholesale and retail tobacconist. He had never bought any cigarettes from Mitchell's. Last year he exchanged some of Ogden's cigarettes with a customer named Bravo. He bought his Glasgow cigarettes from Macdonald.—Barnet Bravo, of 111, Mile End Road, said when he took over the business in October last there were 14 boxes of Mitchell's Stone Crop Prize cigarettes, and he afterwards exchanged some of these with the defendant for Ogden's cigarettes.—Mr. Mead said defendant had satisfied him he came within the section innocently, and therefore dismissed the summons, but without costs.

SMART CAPTURE.—At the West London Police Court, on June 23rd, William M'Carthy (27), a labourer, of no fixed abode, was charged with breaking into 5, Hammer-smith Road, a tobacconist's shop occupied by Mr. Lewis, with intent to steal.—Police-constable 597 T said he saw the prisoner walking towards Kensington at half past three in the morning. He followed him and saw him stop at No. 5. He looked up and down, and then, believing himself to be unobserved, tried the door. The latter would not give, so he jumped upon the shop front, set one foot on the handle of the door, and, reaching up, pushed back the fan-

light above him. He began to squeeze himself through the aperture, and had managed to pull all his body through the expert one leg, when the witness crossed the road, seized his leg, and drew him to the ground again (laughter). When he was taken to the station and charged, he said, "I was caught fair and will have to put up with it."—In court, the prisoner denied that he opened the fanlight, which was open when he arrived there.—Inspector Holton said there were finger-marks inside the doorway through the fanlight, and it was clear that the latter had been pushed open.—The owner of the shop said the fanlight was left slightly open for purposes of ventilation.—The magistrate held that there was no proof of burglarious entry, and sentenced the prisoner to three months' hard labour under the Vagrant Act.

LICENSE WANTED.—At West Ham Police Court, on June 17th, Samuel Keyes, a tobacconist, of 85, Upton Lane, Forest Gate, was summoned for having on his premises a signboard which purported that he carried on business as a manufacturer of tobacco, for which trade or business he does not hold a license.—Mr. George Hodge, a supervisor of excise, said the defendant did not hold a license to manufacture tobacco, the cost of which was £5 5s.—Mr. Gillespie said the defendant was liable to a fine of £20, and inflicted a penalty of £5 and 7s. costs.

Public Companies.

B. MORRIS & SONS.—The annual general meeting of B. Morris & Sons, Limited, was held last month, at Winchester House, Old Broad Street, E.C., Mr. W. L. Schuster (the Chairman) presiding. The Secretary (Mr. H. W. Jones) having read the notice convening the meeting, the Chairman said: I will, as usual, go through the various items of the balance sheet and profit and loss account, and compare them with the figures in the previous year. Our capital remains the same as heretofore, and our sundry creditors this year are about £3,000 less than last year, which I think is satisfactory. The London and Westminster Bank loan, secured by charge on freehold premises, remains the same. The profit and loss account this year, instead of showing a loss, shows a profit of £3,241. Last year we stated that we expected an improvement in the trade of the company, and that expectation had been realised. Our freehold premises, machinery, and plant stand at practically the same figures as they did last year. The stock at home and in bond last year was £55,929, and this year it stood at a considerably larger sum, viz., £59,690. With regard to the increase in the stock, this has been brought about owing to the market fluctuations which have arisen through the operations of the trust movement and the heavy buying by the Americans on the Turkish market; so that we had to look well ahead, and secure tobacco when it was at a favourable price. Our stock is, I think, cleaner and of much better value now than at any previous period, and whatever the future of the market may be in 12 months or 18 months' time will not in any way affect our business. The sundry debtors last year stood at £29,248, and this year they stand at £28,764, less reserves. The bills receivable are always a small item, and amount this year to £71, as compared with £151 in the previous year. The cash in hand amounted to £2,629 this year, as against £4,743. Turning to the profit and loss account, the salaries, travellers' expenses, advertising, trade expenses, &c., were £12,398 in the previous year, and they are £11,994 this year. We have done an increased trade, and have spent some £400 less to do it. The rents, rates, and taxes this year show a decrease, and the insurance and directors' fees are practically the same as last year. The interest this year amounts to £809, as against £516. That is simply owing to the fact

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TRADE NEWS AND NOTES—continued.

that the bank rate has been much higher than it was last year. The depreciation of plant and machinery amounts to £406, against £418. The profit for the year amounts to £3,247, and the directors propose to pay a dividend at the rate of 2½ per cent. for the year, less income tax. I will now, with your permission, give you my views in regard to the past year, and my opinion of the company's prospects. With regard to the past year, the trade in this country, both in tobacco and in most other special articles, was distinctly unfavourable. Although in most trades there has been a considerable falling off in the profits of the year, we, on the contrary, have done considerably better. I have already told you that our stock never stood cleaner than it does at the present time, and it is all taken at cost price or under. In all my long experience of this company I have never known B. Morris & Sons to hold a cleaner or more saleable manufactured stock than they do at this moment, and, in conjunction with your valuable stock in bond, it places us in a splendid position to cater for the requirements of our customers. We have brought out various "new lines" during the past year, and these have met with a large measure of success. With regard to the future of this company, I think things look much brighter than they have done in the past. We have now got the business on a good footing, and I think we shall have no difficulty in doing an increased trade. You will observe by the notice convening the meeting that it is our intention to propose that in future the accounts of the company shall be made up to the end of the year. The main reason for this alteration is that the stock at the end of December is at its lowest, owing to the Christmas trade, which is, of course, our busiest period of the year; so that by taking stock at the end of December we avoid the necessity of interrupting the ordinary course of business. The alteration of the financial year also ensures us having an Easter holiday in every year, which did not always happen under the old régime. With regard to the sale of the surplus freehold land, I may state that we have received several offers during the year, and are at present negotiating with two prospective purchasers. In the judgment of my co-directors and myself that land is more likely to increase in value than otherwise. Of course, when you have a valuable property of this description, it is not advisable to dispose of it for an inadequate price. I will now move: "That the accounts in future be made up to December 31st in each year." Mr. Alfred Clarke seconded the motion, which was carried unanimously.—The Chairman next moved: "That the report and accounts for the year ended March 31st, 1903, be received and adopted."—Mr. Joshua Duckworth, in seconding the motion, said that he felt that the prospects of the company were much more hopeful now than they had been for some time past. The resolution was carried unanimously. On the motion of the Chairman, seconded by Mr. William Hughes, a dividend was declared at the rate of 2½ per cent. per annum, less income tax.—Mr. Alfred Clarke proposed the re-election of Mr. W. S. L. Schuster as a director of the company.—This was seconded by Mr. Rhodes, and carried unanimously.—Messrs. Woodburn, Kirby, Page & Co. were reappointed auditors, and the proceedings closed with a vote of thanks to the Chairman.

SUICIDE BY SMOKING.—One of the most extraordinary suicides on record is reported from Pesth. Baron Rela Oluyi, a wealthy citizen, deliberately poisoned himself by smoking cigars and tobacco to excess. The Baron had lost a large fortune in speculation. Having a wife and six children, he insured himself very heavily on their behalf in five companies, and then proceeded to put into operation his unique plan for self-destruction. He hired a small room in a mean portion of the city, and in ten months died of what the doctors called "galloping consumption." But the insurance companies unearthed the Baron's secret plot, and found that he had poisoned himself by consuming 3,500 cigars and about 100 lbs. of tobacco.

Delusions about Cigarette Smoking.

ALL delusions are harmful, and many an anxiety and alarm would have been spared to nervous people had they known a few simple truths about cigarettes. What follows may prick a bubble or two of popular superstition. The most primitive of delusions concerning cigarettes is that about the poisonous effects of the paper. The paper used in cigarettes has to be absolutely pure fibre. If it contained anything but fibre which is necessary to hold it together, it would be thick and unpleasant to the smoker. If it contained arsenic or any other poisonous substance it would leave a very perceptible ash. Burn a cigarette paper and see what it leaves behind.

Ignorant people think that all tobacco smokers have the same habit. They might as well believe that because a man is fond of *pate de foie gras* he must also like corn beef and cabbage. There is a refinement of taste in smoking as well as in eating. One man likes strong drinks, another wines with a bouquet. One smoker likes a pipe or cigar; another the dainty cigarette. All smoking is not the same, and there can be no dispute about tastes. *De gustibus non disputandum.*

Many people believe that cigarettes are made of refuse tobacco, of cigar ends, stubs, stems, cheap growths, and other things too unpleasant to mention. The statistics of tobacco trade show that the very best growths of American tobacco are bought by the cigarette manufacturers. The dissection of any cigarette made by a reputable concern would show that it contains nothing but straight, clean tobacco. Opium is one of the most expensive drugs on the market. To have the slightest effect it must be consumed in appreciable quantities, as every physician knows. Standard cigarettes retail at considerably less than a cent. each. Taking off the jobbers' profit and the retailers' profit, does it stand to reason that the manufacturer can use even the mildest solution of opium?

Blowing cigarette smoke through a handkerchief is often taken as an evidence of the tremendous quantity of nicotine taken into the system through smoking cigarettes. Did anyone ever try the same test with smoke from a pipe or a cigar? The result might be startling. The fact is that the brown deposit is not nicotine at all, but a combination of substances no more harmful than charcoal or vaseline.

Any number of official analyses made by the leading chemists show that the amount of nicotine to which the cigarette smoker is exposed in his daily consumption of cigarettes is far less than that to which the pipe smoker or cigar smoker subjects himself. Occasional mention is found in the sensational prints of persons who have become insane or have committed suicide through excessive smoking of cigarettes. The usual tale is that the victim was accustomed to smoke a certain number of packages of cigarettes a day. To most of these stories an arithmetical computation of the number of cigarettes in a package and the number of minutes in a day gives the lie at once. None of them are confirmed by the records of coroners' offices or insane asylums, or by cases reported in the medical journals.

A Chicago despatch to the New York papers announces the result of an official investigation by the Health Department of that city into the purity of cigarettes on sale there. Fourteen brands were purchased in the open market. No impurities were found in any of them by the department experts, Dr. Gehrman and Prof. Kennicott. Exhaustive analyses were made of every brand of cigarette found for sale in the city. All were found to be entirely free from opium, morphine, jimson weed, belladonna, atropine, hyasyamine, or other substances foreign to pure tobacco. Neither was there any lead or arsenic found in the paper wrappers.—*Canadian Cigar and Tobacco Journal.*

From the "London Gazette."

Receiving Orders.

CASSEY, JOHN, tobacconist, 1, Chichester Terrace, Cambridge Avenue, Kilburn, N.W. Date of order, June 23rd, 1903.

MOORE, WILLIAM ALFRED, tobacconist, 309, London Road, South Lowestoft. Date of order, May 29th, 1903.

WAGHORN, W. R., tobacconist, 230, Portobello Road, Notting Hill, W. Date of order, June 4th, 1903.

First Meetings and Public Examinations.

CASSEY, JOHN, tobacconist, 1, Chichester Terrace, Cambridge Avenue, Kilburn, N.W. First meeting at Bankruptcy Buildings, Carey Street, W.C., July 7th, at 11. Public examination, Bankruptcy Buildings, Carey Street, W.C., August 5th, at 11.30.

MOORE, WILLIAM ALFRED, tobacconist, 309, London Road, South Lowestoft. First meeting at Suffolk Hotel, Lowestoft, June 15th, at 2.45. Public examination, Town Hall, Great Yarmouth, July 21st, at 11.

WAGHORN, W. R., tobacconist, 230, Portobello Road, Notting Hill, W. First meeting at Bankruptcy Buildings, Carey Street, W.C., June 19th, at 12. Public examination, Bankruptcy Buildings, Carey Street, W.C., July 14th, at 11.30.

Adjudications.

SCHLARB, FREDERICK JOSEPH, tobacconist, &c., 226 and 238, High Street, Willesden Junction, N.W. Date of order, June 20th, 1903.

WAGHORN, WILLIAM RICHARD, tobacconist, 230, Portobello Road, Notting Hill, W. Date of order, June 8th, 1903.

Notices of Intended Dividends.

GREGORY, JOHN HENRY, tobacconist, Uppingham, Rutlandshire. Last day for proofs, June 24th. Trustee, J. G. Burgess, Official Receiver, 1, Berridge Street, Leicester.

HOLDEN, THOMAS, tobacconist, 9, Princess Street, Bury. Last day for proofs, July 9th. Trustee, T. H. Winder, Official Receiver, 19, Exchange Street, Bolton.

LACEY, ALFRED, and HENRY THOMAS DUNN (trading as Lacey & Dunn), tobacconists, 25, High Street, Loughborough, Leicestershire. Last day for proofs, June 24th. Trustee, J. G. Burgess, Official Receiver, 1, Berridge Street, Leicester.

LACEY, ALFRED, tobacconist, 25, High Street, Loughborough, Leicestershire. Last day for proofs, June 24th. Trustee, J. G. Burgess, Official Receiver, 1, Berridge Street, Leicester. (Separate estate.)

McCAULEY, JAMES, tobacconist, 70, Scotch Street, Carlisle. Last day for proofs, June 23rd. Trustee, K. J. Hough, Official Receiver, 34, Fisher Street, Carlisle.

MORRISON, JOSEPH, tobacconist, 61, Corporation Road, Middlesbrough. Last day for proofs, July 4th. Trustee, J. R. Stubbs, Official Receiver, 8, Albert Road, Middlesbrough.

PAULTON, ALBERT HENRY, late tobacconist, 103, Stafford Road, and 7, Princess Street, Wolverhampton. Last day for proofs, June 24th. Trustee, S. W. Page, Official Receiver, 30, Lichfield Street, Wolverhampton.

Notices of Dividends.

ANDERSON, JOHN, tobacconist, 19, Skinner Street, Whitby. First and final, of 3s. 6d., at the Official Receiver's, 8, Albert Road, Middlesbrough, on July 4th.

GARDINER, ARTHUR, tobacconist, 25, St. Benedict's Street, Norwich. First and final, of 4s. 10 $\frac{1}{2}$ d., at the Official Receiver's, 8, King Street, Norwich, on June 13th, 1903.

HAMMOND, ALBERT VERITY, cigar merchant, 52, London Street, Southport. Supplemental, of 1s. 6d., and 4 per cent. interest (making 20s. in the pound and 4 per cent. interest), at the Official Receiver's, 35, Victoria Street, Liverpool, on June 18th, 1903.

HODGSON, GEORGE WM. JAMES, cigarette manufacturer, 6, Shepherd's Place, Upper Brooke Street, W. First and final, of 20s., at Bankruptcy Buildings, Carey Street, W.C., on any day (except Saturday), between 11 and 2.

MILES, JOE, tobacconist, 15, Chapel Street, Harrogate. First and final, of 1s. 1d., at the Official Receiver's, The Red House, Duncombe Place, York, on June 27th.

READSHAW, JOHN WM., tobacconist, 165, Chorley New Road, Horwich. First and final, of 10 $\frac{1}{2}$ d., at the Official Receiver's, 19, Exchange Street, Bolton, on June 25th, 1903.

SCHULTZ, SIMON, tobacconist, 317, Hessle Road, Kingston-upon-Hull. First and final, of 1s. 1d., at the Official Receiver's, Trinity House Lane, Hull, on June 12th, 1903.

WALLACE, WILLIAM, tobacconist, 146, Manchester Road, and 25, Bridge Street, Bolton. First and final, of 2s. 7d., at the Official Receiver's, 19, Exchange Street, Bolton, on June 3rd, 1903.

Appointment of Trustee.

SCHLARB, FREDERICK JOSEPH, tobacconist, &c., 226 and 238, High Street, Willesden Junction, N.W. Trustee, A. Willmott, 14, Old Jewry Chambers, E.C. June 22nd, 1903.

Partnership Dissolved.

CROWN CIGAR COMPANY, cigar merchants, 64, Shepherd's Bush Road, W.

Notices of Release of Trustees.

PILCHER, FRED WILFRID, 53, Beaver Road, Ashford, Kent. Trustee, Worsfold Mowll, Official Receiver, 68, Castle Street, Canterbury. Date of release, June 12th, 1903.

BELL, FREDERICK, tobacconist, Market Street, Rhos, Ruabon. Trustee, Llewellyn Hugh Jones, Official Receiver, Crypt Chambers, Chester. Date of release, June 12th, 1903.

NEW PRICE LIST FOR 1903

Free on Application.

Adolph Elkin & Co.,

Wholesale Tobacconists,

140 and 140a, Houndsditch,

LONDON, E.C.

SPECIALITIES.

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.



SEMPER FIDELIS

"ARDATH" SMOKING MIXTURE.
STATE EXPRESS CIGARETTES.
Quo Vadis CIGARETTES.

Send for full illustrated Price List, Dummies, and Showcards,
 post free on application to

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

Muratti's High-Class Cigarettes.

LEADING BRANDS

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

B. MURATTI SONS & CO. LTD.,

PURVEYORS TO THE FRENCH GOVERNMENT MONOPOLY.

Head Office and Factory: 54, Whitworth St., Manchester.
 London Office and Sale Rooms: 5, Creed Lane, E.C.

Receiving Order Rescinded.

HAMMOND, ALBERT VERITY, cigar and tobacco merchant, 52, London Street, Southport. Order rescinded, it being proved to the satisfaction of the Court that the debts of the bankrupt had been paid in full.

Adjudication Annulled.

HAMMOND, ALBERT VERITY, cigar and tobacco merchant, 52, London Street, Southport. Order rescinded, it being proved to the satisfaction of the Court that the debts of the bankrupt had been paid in full.

THE SYNDICATE'S OUTING.

THE annual outing of the Tobacconists' Supply Syndicate took place on Saturday, June 20th, when about 25 of the employees, accompanied by some of the principals and their friends, journeyed to Hastings, where a most enjoyable day was spent. Arriving at this favourite watering-place about 11 a.m., the party broke up into various sections, some climbing the castle-crowned heights, some preferring the fine promenade, while others wandered into the vicinity of the old town, delving into the mysteries of the fish market and partaking of the succulent oyster before attacking the dizzy heights of the east cliff by aid of the lift. One o'clock saw the company gathered in one of the fine rooms under the hospitable roof of the Castle Hotel, Wellington Square, where Managing-Director Boyce had a most recherché dinner provided for the sharpened appetites of his visitors. After dinner the usual complimentary toasts and speeches were indulged in, the latter being exceedingly witty on account of their extreme brevity. The Chairman (Mr. Ransford), in an encouraging speech, proposed the health of the employees, and this was responded to by the manager (Mr. Moore). The toast of the firm naturally was received with enthusiasm, the names of the five proprietors, Messrs. Arkell, Custance, Grahner, Kevis, and Ransford evoking hearty applause from all present. Mr. Rayner, of the Imperial Tobacco Company, and Mr. H. B. Jackson responded to the toast of the visitors in happy terms, both expressing their great pleasure in being there. After dinner the whole party drove to the historic Battle Abbey, returning to their day's headquarters at 6 o'clock, where justice was done to the excellent tea provided. A stroll round the town and promenade to Marina completed an excellent day's programme. The party left Hastings in specially-reserved carriages about 9 o'clock, arriving at Charing Cross at nearly midnight, having spent a memorable day and creating a record in the firm's outings. The syndicate officials are so pleased with the catering arrangements at the Castle Hotel that they wish to recommend the house for similar parties in the tobacco trade, feeling certain that for courtesy, accommodation, and punctuality it would be difficult to equal in the town.

The Criminal Cigarette.

BY A GUILTY LOVER OF IT.

It occurs to me to be about time that somebody arose and pointed out that the cigarette, in spite of the denunciations of the censorious all the world over, is not the concentrated essence of physical evil and mental and moral decay its enemies would represent it to be; but is, after all, the comfort and the solace of many millions of decent, self-respecting, taxpaying citizens of many climes and countries. It is curious to observe the extent to which the cigarette has been made the target for the slings and arrows of

outrageous legislators. In Canada the Dominion House of Commons has adopted a motion in favour of prohibiting the import, manufacture, and sale of cigarettes; and this is to be followed by the introduction of a Government Bill by the Minister of Justice embodying the terms of the resolution. In other places steps have been taken in this direction, without being carried to that extreme length. In Pennsylvania a Bill has been passed forbidding the sale of cigarettes to persons under twenty-one years of age. In New Jersey the Legislature has sought to prohibit the sale of cigarettes to boys under sixteen, and provided pains and penalties for persons catering to the desires of youngsters for nicotinic delights. In Victoria it has just been decided that the schoolboy with a lighted cigarette in his mouth must pay full railway fare whatever his age, smoking being regarded as proof that the smoker is grown up. In New South Wales a similar law has been on the statute book for some years. In Scotland the Edinburgh United Free Church Presbytery has issued a circular to all its ministers and Sunday School superintendents, in response to an appeal by the Scottish Anti-Tobacco Society, protesting against tobacco smoking by boys, and drawing a lurid picture of the horrible results, which—according to the circular!—include cancer of the lip and heart disease. In Ireland, the *Daily Independent* of Dublin has gravely assured its confiding readers that “no less than three murders committed by youths within the last two years have been attributed”—a sublime sample of anonymous vagueness—“to the demoralising effects of cigarette smoking.” And in England Parliament is considered, in certain quarters, to have accomplished the amelioration of the condition of the people so effectually and exhaustively that it is to be invited to occupy its remaining time over the topic of the boy and his cigarette.

It has generally been taken for granted that cigarette smoking is injurious. Things which are taken for granted are occasionally impossible of demonstration; and it may be so of cigarette smoking. As one who has delighted in the cigarette ever since the remote days when it superseded in his daily joys the clandestine brown paper and the surreptitious two inches of cane, I should say this theory of the harmfulness of cigarettes is a fallacy of the extremists. The *Medical Press* laughs at the suggested Bill, and comments in a tone which has proved so prophetic that I venture to give its words:—

“It is unlikely that legislation of this kind will ever be placed upon the statute book of the United Kingdom. . . . Youth is the imitative age. . . . How can a smoking magistrate or a smoking schoolmaster dare to punish a schoolboy because the latter has turned likewise to tobacco for solace and deep enjoyment? No, let the elders set the example, and, if laws are wanted, let there be a general anti-tobacco law for all ages. There is no special law against boys using alcohol, which is infinitely more harmful than tobacco. . . . Juvenile smoking we do not for a moment defend, but to fine and imprison tobacconists and children wholesale by means of a repressive law is to invite ridicule and failure.”

Failure, indeed, everywhere dogs the anti-cigarette legislation. All the provinces of Canada, except Quebec, have legislated against the sale of cigarettes to boys and girls under the ages, in some provinces, of sixteen, and in others of eighteen, but nowhere has the law been enforced. In New South Wales the law against juvenile smoking has always been a dead letter, according to the *Sydney Bulletin*. And in New Jersey the new anti-cigarette Bill has just been strangled at its birth by the veto of Governor Murphy. The Governor said bluntly:—

“Most boys at sixteen smoke, and generally without injury. This Bill, if approved, could not be enforced. If a boy wants a cigarette he will get it, and there is no use trying to stop him from getting it. If he can't get it in the public places he will go into the back rooms for it. If he cannot get it by truthfully telling his age, he will lie about it. If he cannot get it himself he will send a grown friend for it.”—*The Star*.

|| Retailers who make MONEY ||

ARE NOT those who stock their windows with Proprietary Packet Tobaccos, whether belonging to Trusts or otherwise. Profits (FOR THE RETAILER) on these are too lean even to pay rent.

Retailers who show MARSŪMAS

Are those who are

Making Money

To-day. They do not require pushing. We safeguard Retailers' interests, and were the first firm to issue a minimum schedule for Cigars. Other firms may follow our lead, but only because they have been compelled to do so, whereas we did it voluntarily.

Reasons why you should push MARSŪMAS.

The most advertised.

The most profitable to sell.

The best value your customers can obtain.

Made by a Firm who have no retail shops of their own, or any subsidised.

The cigars with largest demand from the public.

The first cigar sold under minimum schedule list.

When **MARSŪMAS** are asked for at your shop the inquirer is a genuine buyer. We do not pay men to go about the country to ask for **MARSŪMAS** in order to create a fictitious demand.

From all leading Wholesale Agents, or from

THE HAVANNA CIGAR MANUFACTURING CO.,
HAVANNA, near Congleton, ENGLAND.

TRADE PRICE LISTS FREE ON APPLICATION.

Increased Rebate on Exported British Cigars.

CASE IN SUPPORT OF THE CLAIM FOR AN INCREASED REBATE ON EXPORTED CIGARS, AS SUBMITTED TO THE CHANCELLOR OF THE EXCHEQUER BY THE UNITED KINGDOM CIGAR MANUFACTURERS' FEDERATION.

The claim for an increased rebate is based on the following facts:—

1.—The present Import Duty on unmanufactured tobacco is 3s. per lb. When manufactured and exported a drawback is granted at the rate of 3s. 1d. per lb.

2.—To cover actual dutiable losses the drawback on cigars should be increased to 3s. 6d. per lb., as is proved by actual experiments made in the year 1900, by Messrs. Dexter, of Nottingham, and G. J. Freeman, of London. The data of one of these experiments is as follows:—

MR. FREEMAN.

TO ASCERTAIN PROPER RATE OF DRAWBACK REQUISITE TO COVER LOSS.

IMPORT DUTY AT 3S. PER LB.

IMPORT.

After Experiment is completed. Remnants or Surplus returned to Stock.	Description.	Dry Tobacco.		Representative weight at the commencement of the operation.	Quantity weighed out at the commencement of the operation.	Customs Duty.				
		lbs.	ozs.			lbs.	£	s.	d.	
2	14½	1	90	2	29	60	00			
3	5½	2	24	3	31					
Deduct total weight of remnants					5	60				
Net total					54	40	8	3	2	
2s. 6d. Warehouse charge									4	6
Interest and contingencies										
Total					54	40	8	7	10	

NOTE.—£6 4s. plus 75s. 4d. = £6 19s. 4d. divided by 40'22 lbs. cigars = 3s. 5½d.; or, say 3s. 6d. per lb. to cover cost of remaining Excise restrictions. On the basis of 54'40 lbs. the Stalks and Smalls form 19'04 per cent., Cigars 73'93 per cent., Manufacturing Loss 4'78 per cent., Loss in Grinding, &c., 2'24 per cent., or a total Dutiable Loss of 7'09 per cent.

*SUB-NOTE.—Owing to the percentages being limited to two places of decimal the total is 99'99 per cent.

EXPORT.

Quantity calculated on a 14 per cent. moisture basis, the present drawback standard, lbs.	Stalks and Smalls.		Description.	Quantity			
	lbs.	ozs.		lbs.	£	s.	d.
10'36	10	15½	10'95	containing 13'46 per cent. moisture, 16'18 inorganic, 70'36 organic, sent to be ground into "offal" snuff.			
			54	Deduct 5 per cent. loss in grinding.			
			10'41	Net quantity deposited in Queen's Warehouse. The drawback standard is 14 per cent. moisture, 15'48 per cent. inorganic, 70'32 per cent. organic, consequently the drawback is calculated on:			
			10'36	at 3s. 1d. per lb.			
				Deduct (2d. per lb. for cost of grinding, and 2d. per lb. for cost of carriage.)			
				Net drawback received			
2'60				Loss in manufacture grinding and moisture, &c.			
1'22				Cigars at 3s. 1d. per lb.			
40'22				Monetary Deficit or loss sustained by exporter at present rate of drawback			
				Total			
54'40				8	7	10	= 9 per cent. on outlay.

3.—This 3s. 6d. rate is the lowest possible for recouping the British cigar manufacturers against fiscal loss. By being repaid at the rate of 3s. 6d. per lb. on the manufactured article, a cigar manufacturer only gets back the Import Duty paid by him on the unmanufactured article, and no more.

4.—A large quantity of tobacco, exceeding 6,000,000 lbs., and principally consisting of Cavendish and Negro Head, was manufactured in 1901 in the United Kingdom in bonded warehouses under the supervision of Revenue Officials.

5.—5,750,000 lbs. were exported in 1901,* but inasmuch as no Import Duty is required to be paid whilst the tobacco is being manufactured and stored in these bonded warehouses, there is no drawback involved on exportation. Consequently any losses of material that may occur during manufacture therein cannot be fiscal losses. But the British cigar manufacturer works on material on which duty has been paid, and, therefore, sustains the loss of interest on the capital which has been expended on duty. In addition there is the shrinkage of material, waste in manipulation, the depreciated dutiable value of the stalks and refuse, the carriage and cost of grinding the same into offal snuff, with its attendant losses of material. Hence the facilities given to the manufacturer in bond are such as to give an advantage of 6d. per lb. over the manufacturer who exports on drawback. There is reason to believe that the Revenue Authorities are not unwilling to permit the manufacture of cigars in bonded warehouses, but the great expense involved places the privilege outside the reach of the smaller manufacturers. The manufacture of tobacco in bond is practically in the hands of the wealthiest manufacturers. The granting of a 3s. 6d. rate of drawback would place every cigar manufacturer in the United Kingdom on terms of equality, and enable him to compete on less unequal terms with the German and Dutchman on foreign and colonial markets.

6.—Given more equitable fiscal conditions, the cigar manufacturers have great hopes of building up a large export trade, and thus correspondingly extending a British home industry. The withdrawal of so many smokers from the home country during the South African War was severely felt, and the fiscal regulations made it impossible to cater for these men.

7.—There is no reliable data for ascertaining the number of people employed in cigar manufacture, but on a rough estimate it might be taken at from 10,000 to 15,000. Owing to the bad state of the trade thousands of cigar operatives are out of employment, but cigar manufacturers look forward with confidence to their re-employment on the granting of the 3s. 6d. rate of drawback.

8.—That the present drawback rate practically closes the market to British manufacturers is shown by the nominal percentage of export business done in cigars, as compared with total tobacco imported, which is only about 1 to every 77,000 (see official return for year 1900).

9.—To Australia and New Zealand, out of a total import of cigars—585,477 lbs.—the British manufacturer sent 1,395, or about one five-hundredth part, whilst during the same period the Continental manufacturer sent about one-third of total.

10.—To Cape Colony and Natal the British manufacturer sent only 2 per cent., and the Continental manufacturer 33 per cent. These facts show that the bases laid down by Mr. Gladstone in 1863 do not encourage the British export cigar trade, and that the demand for an improved rate of drawback is a just one.

The members of the Federation therefore trust that the Chancellor of the Exchequer will accede to their request, and introduce a Bill to Parliament to enable him to increase the rebate to 3s. 6d. per lb. during the present Session.

Issued by THE UNITED KINGDOM CIGAR MANUFACTURERS' FEDERATION,

July 6th, 1903.

Bentinck Buildings, Nottingham.

*NOTE.—The quantity of British Cigars exported on drawback for the same period was 16,000 lbs.



Reduced Photo of a Free Window Display.
Dimensions: 17 ins. high by 15½ ins. wide.

UNNEEDA

(Exquisitos).

50%
PROFIT
FOR
RETAILERS.

The public demand for this Brand, already so well established, will be greatly increased by the heavy advertising which is being put in hand.

FREE
WINDOW DISPLAYS
WINDOW TICKETS
& SHOWCARDS.

UNNEEDA

(Exquisitos).

Further particulars regarding this line with the 50% profit to be obtained from the

Sole Manufacturers :
CLARENCE WORKS, CITY ROAD, LONDON.

SIR WILLIAM HENRY WILLS, Bart.



IN their attractive series of "Kings of Commerce and their Pastimes," our bright little contemporary, *Men and Women*, have recently published the following sketch of the popular head of the Imperial Tobacco Company:—

Although head of the Imperial Tobacco Company, with its capital of eighteen million pounds sterling, Sir William Henry Wills does not give the impression that he is weighed down by the cares of business. His temperament is too even for him either to worry or to take his pleasures sadly. Yachting is one of his favourite recreations. On board his steam yacht *Sabrina*, 513 tons, he is able even to forget that he intimately knows the cares and responsibilities of a world-wide business. When not at sea his smart yacht usually lies off Gosport, to which place Sir William drops down on a Friday night. On the Saturday morning he steams across the Channel to spend the week-end running along the French coast, the aim always being to find an anchorage about four o'clock in the afternoon. On Monday evening or Tuesday morning he is almost always back in London. At other times, such as Easter, Whitsuntide, and from the end of July to the middle of September, Sir William embarks on longer cruises—it may be to Russia, Norway, or Ireland and the west coast of Scotland.

AT HOME IN SOMERSET.

But Sir William Henry is most at home at his beautiful country seat at Blagdon, on the Mendip Hills, in Somerset. Here he rightly considers that he is entitled to be at leisure, and, although it is difficult to imagine that he could ever be really angry, if anyone visits Blagdon on business without having first made an appointment, the baronet will tell you that he is "invariably very rough." On his estate he is in his element. There are his shorthorn herd and his well-bred shire horses, his home farm, and a hundred and one other things to see to. About the place are some sixty horses and colts, exclusive of those in the house stables. His estate requires a lot of management, but it is his chief hobby. After breakfast he interviews everybody, from the stud groom and the head bailiff down to the house-carpenter, and acquaints himself with each detail connected with his estate. In his cider, of which he is rather proud, he takes especial interest. The golden apples are crushed by a twenty h.p. engine, which also cuts the wood, grinds the corn, and works the dynamo.

THE COUNTRY GENTLEMAN.

There is, perhaps, no better lover of a horse than Sir William; but nowadays he is unable to ride easily, or, indeed, to walk far in comfort. Most of his life an active horseman, he was thrown from his dog-cart some years ago, and his left knee has never been quite the same since. Consequently he has to content himself with driving a pair of horses—not that he cannot ride, but if he dropped his switch he would either have to wait for somebody to come along and pick it up or dismount with difficulty, so he now prefers the box seat to the saddle. As a gardener, he is more of a critic than a practical hand. If you ask Sir William, in whom are combined the qualities of the typical English country gentleman and those of the man of affairs, how he fares as a horticulturist, he will answer: "I am like the man who said to his gardener, 'Let me have the lawn nicely mown, and a cucumber every day with my fish.'"

OTHER RECREATIONS.

Sir William Henry Wills never cycled, but he knows what it is to be awheel, for one day, when steering a tricycle, he

experienced the sensation of being landed in a laurel plantation, since which time the cycle has ceased to fascinate him. Golfers claim him as a nominal adherent; but, though he belongs to the St. George's Club at Sandwich, the labour of hitting a small ball and losing it does not attract him. With respect to indoor recreations, he buys pictures by celebrated artists, and is fond of billiards. As for "bridge," he has registered a silent vow never to learn its rules. He likes railway travelling, but then he is a director of the Great Western Railway. The collection of begging letters cannot be included amongst his weaknesses. On an average, three would-be billionaires try to borrow money from him every day of his life.

AS A SMOKER.

As is only to be expected of one who is the moving spirit of a tobacco firm which has been famous for nearly two centuries, Sir William has been a smoker all his life. He has had to do as a matter of business what others do for pleasure; still no one enjoys a whiff of the alluring leaf better than he. But he is not a slave to the enchanting goddess, although he is probably more familiar with her charms than anyone else in the world. He can do without smoking, despite the fact that every tobacco shop that he passes, displaying as it does his own unadulterated commodities, tempts him to step inside. When at Cannes, in the spring of the present year, he had an attack of laryngitis, and was obliged to abstain from smoking for ten days. He accomplished the feat with fortitude. Blagdon, we may note in conclusion, is within easy reach of Bristol, where the firm of W. D. & H. O. Wills has been established since the year 1723.

"UNEEDA" CIGARS.

THROUGH the courtesy of the manufacturers of Uneeda cigars we are once more able to make an announcement to our readers which should prove of great interest. In a recent issue we told of a new showcard which had been prepared, and which, in our opinion, was the best of its kind ever issued. The manufacturers have, however, beaten their own record, because we have just seen a design for another new one, which certainly surpasses for beauty of design and delicacy of colouring, all previous showcards issued in connection with Uneeda cigars.

One almost wonders how it is possible to be always producing something new which beats in novelty the previous records of its predecessors, and in order to gain some knowledge of the manner in which this is done, a representative called upon the manufacturers, and in the course of conversation he learnt the reason, which is as simple of explanation as anything could be—namely, that the special staff employed upon the designing of showcards and advertisements for Uneeda cigars is so large that it is not necessary to draw upon one man continually for new ideas, hence the variety and novelty in the advertisement matters that are issued by the manufacturers. We are also informed that the demand for Uneeda cigars is increasing more and more every day, and it can be seen that the liberal policy adopted by the manufacturers is bringing in its own reward.

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are simply invaluable to Licensed Dealers in Tobaccos, &c.

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We give our customers the benefit of all the recent changes in prices, &c. For convenience, our system of Mixed Parcels cannot be beaten. Send for Price List.

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THE OGDEN BONUS.

IMPORTANT TEST CASES.



IN the King's Bench Division on June 11th, before the Lord Chief Justice, the cases of Ogden's Ltd. v. Nelson, and Ogden's Ltd. v. Telford came on for hearing. They were test actions arising out of the tobacco war and Messrs. Ogden's bonus scheme. In form the claims made by the plaintiffs against tobacconists were for balances of account in regard to goods sold after deducting an amount for the second bonus, but the real question arose upon the counter claims. The defendants said they had entered into agreements with the plaintiffs, under which they were entitled to receive as customers a share in the net profits of the plaintiffs for four years, as well as a share of £200,000 a year for the same period. The company had paid or credited the defendants with the share of the £200,000 yearly bonus, but they had since transferred their English business to the Imperial Tobacco Company of Great Britain and Ireland, and their other business to the British-American Tobacco Company, and said they were not liable in regard to any share of the profits. Besides that, they denied that any profits had been made. It was agreed that the question of law should be heard by the judge alone, and the damages, if necessary, afterwards ascertained by a jury. Mr. Asquith, K.C., Mr. Duke, K.C., and Mr. F. E. Smith appeared for the plaintiffs; and Mr. Eldon Bankes, K.C., Mr. Lush, K.C., and Mr. Randolph for the defendants.

Mr. Bankes opened the case for the defendants on the counter-claim, and described the circumstances under which the agreement for division of bonus by Ogden's Ltd. was made. According to that contract, the company offered to distribute amongst those persons who entered into the agreement, first of all, the whole of their profits upon goods sold in the United Kingdom and a share of a bonus of £200,000.

The Lord Chief Justice: Where did Messrs. Ogden come in? If they were going to do all this, what was there left for them?

Mr. Bankes said this was to last for four years, and then they would get the monopoly.

The Lord Chief Justice: It looks almost too good an offer.

Mr. Bankes said it was accepted by a great many people, and acted upon for a time. Among other persons who, unfortunately for themselves, entered into this agreement was the defendant Mr. Nelson. He entered into it in the month of March, and from that time onwards until September he continued to deal with Messrs. Ogden. He purchased all the goods he required from them, and he received his proportion of the bonus distribution, which amounted to about 17 per cent. upon his purchases. In September he and a great many other people were astonished by the announcement that Messrs. Ogden had transferred their business to the Imperial Company. And it now appeared that Messrs. Ogden transferred their English business to the Imperial Company for a sum of something like £1,500,000 for their goodwill, and their foreign business to an American company for something over £1,800,000. Thereupon they took up the position it was a thing they were entitled to do, and which did not constitute a breach of this agreement. The question he had to ask his Lordship's decision upon was whether or not upon the true construction of the agreement and under the circumstances in which it was entered into it was not plain that the wilful discontinuance of their business by transferring it to the Imperial Company in such a way as to disenable

themselves from any longer performing, it was not a clear breach of the contract. He submitted that it was, because what Messrs. Ogden had done was to capitalise their profits and the goodwill of their business for over £3,000,000. The learned counsel then proceeded to cite a number of cases in support of his contention, and to deal at length with the agreements in question.

After the learned counsel for the defendants (Mr. Montague Lush, K.C.) had addressed the court, judgment was reserved.

On June 23rd the Lord Chief Justice gave judgment.

The Lord Chief Justice said these were two actions brought by Ogden's Ltd., a company in liquidation, to recover amounts due for goods supplied to the defendants. No question arose as to the plaintiffs' claims, which were admitted.

The point for decision arose solely upon the counter-claims which were set up under the following circumstances:—Prior to March, 1902, there had been considerable agitation in the retail tobacco trade respecting an alleged attempt by the plaintiff company to obtain control of the retail tobacco trade in the United Kingdom.

This agitation led to the formation of a company called the Imperial Tobacco Company of Great Britain and Ireland, which had offered to various tobacco dealers, including the defendants, in consideration of their selling the goods of the company and undertaking not to buy any goods of the plaintiffs and certain other companies, a share in a bonus of £50,000, and a share in certain expected profits of the Imperial Tobacco Company.

The offers of the Imperial Tobacco Company led to a counter offer by the plaintiff company, which was accepted by the plaintiffs, and the offer and acceptance constituted the agreement in respect of which counter-claims were made.

The offer of the plaintiffs made in letters was to the effect that they would give their entire net profits and £200,000 per year for the next four years, commencing April 2nd, 1902, to such of their customers in the United Kingdom who purchased direct from them.

The distribution of the profits was to be annual and of the bonus three-monthly, and in both cases would be in proportion to the purchases made. In reply the defendants said they had not signed agreements with the Imperial Tobacco Company, and they agreed not to sign such agreements and to deal with the plaintiffs.

In pursuance of the bargain the defendants dealt with the plaintiffs, and in July, 1902, they each received a share of the £50,000, being a quarter of the £200,000, for the three months ending the 30th of June. On the 27th of September, 1902, the plaintiffs sold their undertaking, including the goodwill of their business in Great Britain, to the Imperial Tobacco Company.

The consideration was £1,500,000 in shares, and certain stock, plant, and buildings were taken at a valuation. The amount due to the defendants as their share of the second £50,000 bonus in respect of the three months ending the 30th of September was allowed to the defendants by the plaintiffs in the account, and no question arose respecting that.

It was agreed that no profits had been made by the plaintiffs in the six months ending 30th September, 1902, so that no claim was made under that head, and the defendants did not ask for any account of profits due to them under the agreement up to the time of the sale of the plaintiffs' business to the Imperial Company.

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FOR
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The defendants' real claim was for damages in respect of the alleged breach by the plaintiffs of the contract entered into by reason of their having transferred their trading undertaking to the Imperial Company, thereby preventing themselves from being in a position to earn profits and preventing the defendants from continuing as their customers; and it was further alleged that the plaintiffs, having received consideration amounting to £1,500,000 for assets, including their goodwill, had, in fact, sold their business to third parties, and were liable for damages for having deprived themselves of their ability to carry out their agreement.

It was argued on behalf of the defendants that either the plaintiffs had wilfully prevented themselves from fulfilling their contract, or that it was an implied condition of the contract that the plaintiffs should continue to carry on their business. The law of the case was by no means free from difficulty, and the case did not appear to be covered by the authorities cited.

It was, however, clearly established that where two persons had entered into a contract the performance of which, on one or both sides, was to extend over a period of time, each contracting party was bound to abstain from doing anything which would prevent him from fulfilling the obligations which he had undertaken to discharge; further, that where a person had undertaken to carry on a business out of the profits of which he had undertaken to pay certain moneys as a consideration for the contract to the other party to the contract he must not by his own act or default disable and incapacitate himself from further carrying on such business.

It was further established that if parties entered into an agreement to which effect could only be given by continuance of an existing state of things there was an implied engagement on the part of each that he would not do anything of his own motion to put an end to that state

of circumstance without the continuance of which effect could not be given to the arrangement.

The real difficulty was not the enunciation of these principles, but their application in each case, and in this instance he had come to the conclusion that the view presented by the defendants was correct, and whatever test was deduced from the authorities the decision must be in their favour.

There was an undoubted change of position on the part of the defendants, and by their acceptance of the plaintiffs' offer they relinquished the prospect of any share in the offer made by the Imperial Company.

As regards the £200,000, the offer was definite and distinct, and the continuance of business by the plaintiffs for a period of four years must have been in the contemplation of both parties in order to give to the transaction the effect which they intended it to have.

In this case also the effect of the transaction was that the plaintiff company sold their goodwill to the Imperial Company, or, in other words, they realised for a consideration their opportunity and expectation of earning profits which they otherwise would have made. The act of the plaintiffs prevented the defendants from being able to fulfil the conditions of the contract and to remain customers.

He expressed the conclusion at which he had arrived with considerable diffidence and hesitation, and there was much to be urged in favour of the plaintiffs' contention. It was not, in his judgment, a case for an account, and the damages must be general and estimated after taking all things into consideration.

He also doubted whether any case had been made for claiming anything in respect of a possible share of profits.

After some discussion it was arranged that further investigation and argument as to damages should take place on July 18th.

EXPORT OF BRITISH CIGARS.

THE DRAWBACK QUESTION.



CONFERENCE, fraught with considerable interest to the tobacco trade in general, and of cigar manufacturers in particular, took place on June 24th in Committee-room 13 at the House of Commons. A few months ago the United Kingdom Cigar Manufacturers' Federation prepared a memorial, to be submitted to the Chancellor of the Exchequer, asking that an increased rate of the drawback allowance should be granted upon British-made cigars imported from the United Kingdom.

The Federation had communicated their views to members of Parliament representing constituencies in which the manufacture of cigars was largely carried on, including the Premier, the Right Hon. A. J. Balfour (Manchester, E.), Mr. E. Bond, Lord Henry Bentinck, and Mr. J. H. Yoxall (Nottingham), Mr. J. E. Ellis (Rushcliffe), Mr. T. Bayley (Chesterfield), Sir J. Rolleston and Mr. H. Broadhurst (Leicester), Sir W. H. Houldsworth, Bart., Mr. C. E. Schwann, the Hon. W. R. W. Peel, the Right Hon. Sir Jas. Fergusson, Bart., and Mr. W. J. Galloway (Manchester), Capt. the Hon. Ronald Greville, Mr. J. Leslie Wanklyn, and Mr. E. F. S. Flower (Bradford), Sir Fortescue Flannery (Shipley), the Right Hon. C. B. Stuart Wortley, Mr. J. F. Hope, Sir F. T. Haddin, Col. Sir H. Vincent (Sheffield), Mr. W. R. Cremer (Haggerston), Mr. R. F. Ratchiffe (Burton), and Mr. W. Garfit (Boston). The conference was attended by Sir Albert Rollit (in the chair), Lord Henry Bentinck, Mr. Edward Bond, Mr. Henry

Broadhurst, the Hon. W. R. W. Peel, Mr. E. Flower, Mr. W. Garfit, and Mr. Stuart M. Samuel. The Federation was represented by Mr. G. J. Freeman (President of the London Cigar Manufacturers' Association), Mr. A. H. Dexter (Nottingham), Mr. A. S. Catlon (Leicester), Mr. R. Woolf (Bradford), Mr. Goodman (Leicester), Mr. Lambert (representing Messrs. Tyler, Nottingham), and Mr. J. N. Derbyshire (Secretary). Messrs. Robinson & Barnsdale were also represented.

Mr. G. J. Freeman, in introducing the matter, said that a distinction should be drawn between manufacturers of cigars and manufacturers of tobacco. The former had, he said, been practically shut out from competing in the colonial trade by the present position of affairs, the rebate being altogether inadequate. He referred to the institution of the drawback by Mr. Gladstone in 1863, and went on to state that it was based upon assumptions and calculations which had been proved to be inaccurate. It was only the large manufacturers who were not at a disadvantage, and therefore it was useful for the large, and not for the small manufacturer. The operations of the great trusts, which had practically secured a monopoly of the manufacture in bond, had given rise to difficulties. Two years ago the nominal quantity exported on drawback was 16,325 lbs., against five and a half million pounds of tobacco manufactured in bond. In addition to that, during the war the Dutch and other Continental manufacturers were practically doing the whole of the trade

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FABRICANTES DE TABACOS

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Regalia Britannica

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with South Africa, and the English manufacturers thought that, as they had to pay their share towards the cost of the war, it was only reasonable that they should receive any benefit which accrued from increased trade. As it was, they had to pay their share of the Transvaal loan to benefit Dutch and German competitors. They contended that the 3s. duty should be increased to 3s. 6d. The conclusion had been arrived at, after a careful analysis of the various tobaccos used in the manufacture of cigars, that 3s. 6d. was reasonable, and that they would be losers by anything short of that. They did not want to fall back upon what was done in 1863, but the very fact that there had been practically no export trade had afforded evidence that the grounds upon which the calculations were based were wrong. Mr. Dexter, Nottingham, had carried out the experiments, as a result of which they came forward with their own calculations. They were convinced that if they were offered a reasonable rate of drawback their trade would increase.

Questions were then invited, and in answer to Mr. Broadhurst, Mr. Freeman said that only large manufacturers could concern themselves with manufacture in bond. Any place large enough to pay for the cost of supervision served the purpose of the manufacturers, who desired to manufacture on their own premises.

By Sir Albert Rollit: The trust would only have the effect of making the large manufacturer larger still.

Mr. E. Bond: If you had a business that was as large as the business of the trust, would you now be asking for this?—Not if I had a monopoly, as they have.

Mr. Broadhurst: Then this question is between the large manufacturer and the small one. The large one weighs down by reason of the big bulk of his trade. The former would receive benefit equally with you?—Undoubtedly so.

Make it clear what the 22 per cent. of inorganic matter is.—It is the mineral matter contained in the cigar itself. It is natural to cigar tobacco.

You don't put it there?—Oh, no, they don't give us the chance, even if we wished.

It is natural to the tobacco?—Yes, and more so as regards cigars than any other tobacco.

Sir Albert Rollit: Unless you receive a larger drawback you cannot compete with the Dutchmen and Germans?—Absolutely we cannot.

And you say that the omission to give you this is based upon effects and obsolete calculations, at a time when they went by rule of thumb rather than by reliable calculation?—Exactly so.

You are, I think, a member of the London Chamber of Commerce. Has the matter been thrashed out there?—Yes, it has been advanced there some years past.

Mr. Bond: Will the manufacturers in bond be put upon the same terms as the small manufacturers?—Yes.

Small traders, it was elicited, were those who employed 10 to 25 hands, and it would be absolutely impossible for them to manufacture in bond.

Mr. Dexter said that at the present time he believed there were only, perhaps, two manufacturers in bond who were making any cigars at all. They could take it that it was not cigars, but tobacco.

Mr. J. N. Derbyshire alluded to the strong support which had been accorded to the action of the executive in this matter. Their Bristol members were unable to attend, but they had written thoroughly approving of what had been done, while similar expressions of opinion had come from Manchester, Boston, and Coventry. He thought it might be taken that all the cigar manufacturers outside the large trust were members of the Federation, which had been in existence four or five years. There was, of course, London, represented by Mr. Freeman, who was there to express the views of the London Cigar Makers' Association.

In answer to Mr. Bond, Mr. Dexter said that an increased rebate would make a difference of 16½ per cent. to them. They were now penalised practically to that extent.

Mr. Broadhurst: What are you doing in South Africa since the war?

Mr. Dexter: It is a difficult matter indeed to do any export business whatever, as we are handicapped to the extent I have indicated.

Mr. Broadhurst: I understand you complain very largely of difficulty with the Australasian colonies. What about Canada?—It is impossible to do any export trade with Canada to any extent.

Mr. Bond: The Chancellor of the Exchequer has been approached, I believe?

Mr. Dexter said they had not in the past made such a persistent effort to obtain the rebate as they were now doing.

Mr. Bond: I saw the Chancellor of the Exchequer myself on this question a few days ago, and he said the matter should be gone into. It could not, however, he said, further be dealt with at present, but if he obtained a favourable report something might be done in the future. Having got that, I think you cannot carry it very much further at present.

Answering Mr. Garfit, Mr. Dexter said that those who manufactured in bond were tobacco and not cigar manufacturers. Both Mr. Freeman and himself, he went on to say, would be most happy to afford any further information to the Chancellor, or make any further tests under such supervision as he thought well to appoint.

Lord Henry Bentinck asked whether any request had up to the present been received from the Chancellor asking for information, and Mr. Dexter answered in the negative.

Sir Albert Rollit advised the deputation to assume that nothing had been done. Let them make up one complete statement, containing all possible information, and at the same time offering to give any further information required, either to the Chancellor or to anyone appointed by him. He thought that Mr. Bond and Lord Henry Bentinck—one or both of them—would be the best channels through whom to pursue the matter further. The other members could make representations to the Chancellor individually, and they hoped to make some impression, because he thought it was a hard case, amounting to a sort of preferential trade in favour of the foreigner, and whatever their prices might be on the larger and general question they were certainly not in favour of that.

Lord Henry Bentinck asked if it would be of any use for them to pass a resolution, saying they had gone into the matter and come to a conclusion.

Sir Albert Rollit thought it was not usual to pursue such a course. They would take care the Chancellor was made aware of the fact, and would make representations to him.

This concluded the proceedings.—*Nottingham Guardian.*

Wholesale Tobacconists' Protection Association, Ltd.

A REPRESENTATIVE Committee of the Wholesale Tobacconists' Protection Association have had, during the past month, an opportunity of placing before the directors of the Imperial Tobacco Company certain matters of interest to the wholesale trade. The subjects were carefully discussed, and hopes are entertained that a satisfactory conclusion will be come to. With regard to the question of underselling, it was distinctly stated that no bonus would be paid to anyone who had not kept to the terms of the agreement as to the minimum wholesale and retail prices, and the directors stated they relied on the Association helping them in this matter.

The Committee have under consideration many important matters, and a general meeting will be called shortly, of which all members will have due notice. Wholesalers wishing to join the Association can obtain all information from the Secretary, William Foyle, 119, Sebert Road, Forest Gate, Essex.

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

RESULT OF JUNE COMPETITION.

The Winner of last month's competition, in which the word "Appointment" was mis-spelt on page 171, was—

Mr. W. Robilliard, 20, Hanover Street, Peckham, S.E.,

to whom a parcel of Bartlett & Bickley's Goods to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY AUGUST 6th, 1903.

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

TWENTY SHILLINGS

to the person whose letter pointing out the word is first opened on the 6th of August, 1903.

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

The Editor's decision is final.

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ARISTON <i>Turkish Cigarettes, &c.</i> B. Murattl, Sons & Co. Ltd., Whitworth St., Manchester.	FLOR DE MUNSHEE <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	KEY WEST <i>(The Original etc.)</i> R. I. Dexter & Sons, Ltd., Nottingham.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.
ASTHORE <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	LLOYD'S TOBACCO <i>and Cigarettes.</i> R. Lloyd & Sons, London.	TURKISH CIGARETTES Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
BANDMASTER <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	FLOR DE VARZES <i>Cigars.</i> R. I. Dexter, Nottingham.	MARSŪMA CIGARS The Havana Cigar Manufacturing Co., Havana, near Congleton, England.	TWO ROSES <i>Cigarettes.</i> J. Biggs & Son, Commercial St., London.
CARLTON <i>Tobacco.</i> Wm. Clarke & Son, Liverpool.	GAINSBOROUGH <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	"UNEEDA CIGAR" 50% Profit. SALMON & GLUCKSTEIN, LONDON.
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CHERRY-TIPPED <i>Cigarettes.</i> Jacobi Bros. Ltd., 9 to 11, Wilson St., London.	GODIVA <i>Cigars and Cigarettes.</i> Avisc Bros. Ltd., London.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.	VIKING <i>Tobacco and Cigarettes</i> Lambert & Butler Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Drury Lane, London, W.C.
CIGARS James Steel & Co., 78, Duke St., Liverpool.	GOLD FLAKE <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills, Ltd., London and Bristol.	NAVY CUT <i>Tobacco and Cigarettes.</i> John Player & Sons, Ltd., Nottingham.	WEST INDIAN PLANTERS PLANTERS CIGARS IN PACKETS OF 8 EACH. A. Scheuch & Co., 103, Fenchurch St., London, E.C.
COMMODORE <i>Cigarettes.</i> Adkin & Sons, London.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	PALM BRAND <i>Cigarettes.</i> R. Lookyer & Co., 12, Bath Street, City Road, E.C.	ZEMINDAR <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.

OF WHOM AND WHAT TO ORDER.

INDEX TO ADVERTISEMENTS.

Adkin & Sons, London, "Nutchrown Tobacco"	PAGE	Imperial Tobacco Co., "Imperial Pipes"	PAGE
Ardath Tobacco Co.	Cover ii.	Imperial Tobacco Co., "Ogden's Guinea-Gold Cigarettes"	198
Avisc Brothers, Coventry, "Cigars"	211	Jacobi, Bros. & Co. Ltd., London, "Cherry Tipped Cigarettes"	200
Bartlett & Bickley, London, "Cairo Cigarettes"	Cover iii.	Murattl, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes"	195
Bartlett & Bickley, London, "B.B. Special Mixture"	205 and Cover i.	Phillips, Godfrey & Sons, "Guinea Gold Cigarettes"	Cover ii.
Bartlett & Bickley, London, "Lumley Mixture"	207	Player, John & Sons, Ltd., Nottingham, "Cigarettes"	Cover iv.
Bell, J. & F., Ltd., Glasgow, "Three Nuns Tobacco"	205	Salmon & Gluckstein, London, "Unecda Cigar"	200
Caridi, John & Co., London, "Flor de Munshee"	Cover i.	Singleton & Cole, Ltd., "Mixed Parcels"	195, et seq.
Cohen, Weenen & Co., Liverpool, "Carlton Tobacco"	Cover iii.	Standard Lines	211
Cohen, Weenen & Co., London, "New Premises"	202	Taddy & Co., "Specialities"	206
Cohen, Weenen & Co., London, "Gainsborough Cigarettes"	Cover i.	Teofani & Co., London, "High-class Cigarettes"	195
Custance, J. H., Putney, "Asthore Cigarettes"	194	The Tobacconists' Supply Syndicate, London	204, 215, 219
Dexter, R. I. & Sons, Ltd., Nottingham, "Flor de Varzes"	Cover ii.	Wills, W. D. & H. O., "Capstan Navy Cut"	217
Edwards, Ringer & Bigg, Ltd., Bristol, "Exmoor Hunt Mixture"	221		224
Elkin, Adolph & Co., London, "Price List"	223		196
Hammond Typewriter Co.	210		203
Havana Cigar Manufacturing Co., "Marsuma"	217		193
	213.		Cover i.

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PAGE
198
200
195
Cover II
Cover IV
200
211
206
195
219
217
224
196
203
193
Cover I

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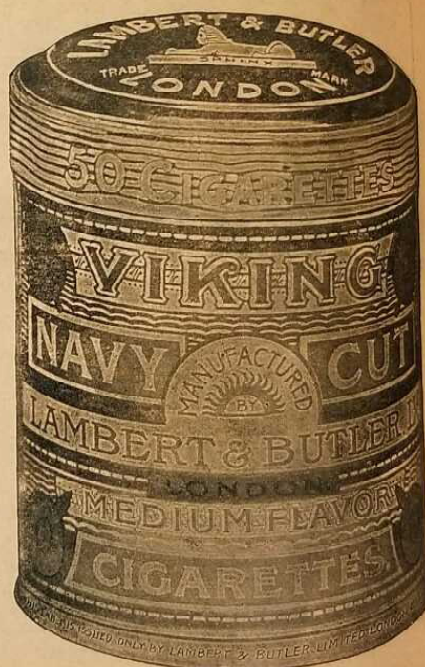
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Printed for the Proprietors by CHORLEY & PICKERSGILL, The Electric Press, Leeds.

VOL. VIII., NO. 8, AUG
"THE
Write to J. & F.
Published on the 15th of every Month.
AND TOBACCO NEWS
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