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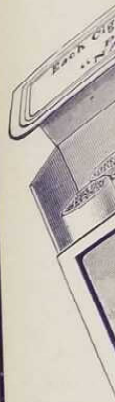
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Finest Virginia Obtainable.

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**The Cigarette World
AND TOBACCO NEWS.**

JUNE 15th, 1901.

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

PRINTERS' CERTIFICATE.

We hereby certify that we have printed and delivered

3,000 Copies

of the June 15, 1901, Number of the CIGARETTE WORLD.

CHORLEY & PICKERSGILL,
The Electric Press,
Cookridge Street,
LEEDS.



AFTER the feverish excitement which the possibility of increased taxation had caused throughout the trade a period of calmness has ensued which has been grateful and comforting to the harassed retailer, and he has enjoyed the further advantage of glorious weather, so that on the whole he has been on the best of terms with himself. Everything seems to point to a good year all round, provided only that we continue to have a reasonable amount of good weather. There has been, however, considerable activity among manufacturers over the

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

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question of the relaxation of the moisture limit, to which we referred last month, and it seems likely that steps will be taken to bring strong pressure to bear on the authorities. We have so often commented on the extreme harshness with which the present system presses on manufacturers that we need do no more than express our hearty sympathy with the movement, and we hope that, by the aid of good organisation, representative men may be induced to put forth every effort to remove, or at least, mitigate the evils under which the trade is suffering.

THE Methodist Church of Canada might introduce a small amount of tolerance into their disciplinary regulations for their ministers with great advantage to all concerned. Mr. W. W. Baer, a minister of Nanaimo, Vancouver Island, some years ago met with a very serious injury in falling from a considerable height. In order to combat the results of the shock to his nervous system, Mr. Baer, under medical advice, took occasional opiates, but, as is not infrequently the case, he found that his constitution did not tolerate opiates, and therefore he gave them up and sought relief from the divine weed. He found the new remedy answer admirably, but unluckily the practice of smoking brought him under the ban of the General Court of Discipline of his Church, with the result that he has now been forced to abandon his pipe. The Canadian Methodists prohibit dancing and theatre-going to all their members, but only prohibit smoking to their ministers. It is not surprising to learn that this ridiculous and narrow-minded bigotry is driving students to seek ordination in other sects less strictly governed.

IN America the crusade against the dainty cigarette continues with unabated vigour. In Illinois and Michigan Bills of the most stringent character have already passed the lower Houses. Under their provisions the sale, presentation of, or introducing into the States of cigarettes, cigarette papers, or any substitute therefor, is prohibited. In Western Virginia a side blow has been dealt to the trade by the imposition of a new and heavy tax of £20 a year on all tobacco dealers, and in Pittsville, Pennsylvania, the authorities have decided to prosecute all dealers found selling cigarettes to boys under sixteen. In all, eleven different States have passed laws more or less severe against cigarette smoking, and in only two, Wyoming and Louisiana, have no measures been discussed upon the question. This furnishes support to the well-meaning but ill-advised persons who are calling out for legislation in this country, but, though every sane person must deprecate the habit of smoking by youths, such grandmotherly interference would never be tolerated here. Fortunately the Chancellor of the Exchequer has spoken out clearly on this subject, and there is no fear of any such measures being introduced by the Government. In the Isle of Man, however, Mr. J. D. Chucas is about to introduce a measure into the House of Keys, though it is

not yet very clear exactly what the details of the Bill are. Our contemporary, the *Isle of Man Examiner*, in the course of a lucid and common-sense article on the subject, assumes that it will be sought to prohibit the sale of tobacco to children below a certain age, and to inflict some mild punishment on the purchase of the article by children of tender years, and proceeds to remark—"It does strike one as savouring of hardship that a father cannot send his ten-year-old son to the nearest tobacco shop to purchase a pennyworth of twist, or to secure the replenishment of the paternal snuff-box with Irish Blackguard. Then it is surely inadvisable to constitute smoking by children of tender years a quasi-criminal offence. It is not good for children that they should be liable to arrest by the police, and that they should be brought up and reprimanded or otherwise punished in open court. Such procedure may frighten the little ones for the time being, and in some cases it may even effect a permanent cure; but it is to be feared that in the majority of instances the bringing up of children in the police court has a hardening effect—the process, in fact, defeats its own end." We entirely concur with our contemporary's comments, which we hope will be carefully pondered by the House of Keys before they rush in where other legislatures fear to tread.

WE cannot be accused of any desire to unduly regulate smoking, but we must confess that when it comes to a soldier smoking in the ranks it seems time to draw the line. This was the view of an officer of the Civil Guard at Antwerp, who recently observed a man smoking whilst the corps were being drilled, and sharply reprimanded him. The smoker made a most insolent reply, and was promptly put under arrest. The other members of the corps, however, took a different view. They booted the officers, and proceeded to demolish the porter's lodge with blows from the butts of their rifles in order, we presume, to demonstrate their passion for liberty. Finally the police had to intervene to protect the officers, and they arrested one man. Still the disorder continued, and till a late hour the gallant Antwerp Guards paraded the streets singing the "Marseillaise." We trust that the offending soldiers are doing whatever is the Antwerp equivalent for pack drill; they will find it warm work just now.

A WRITER in *The Tobacco Leaf* pleasantly describes what he calls "sacred circles" where the ladies indulge in the weed. "These mild participants in the joys of nicotian blessedness indulge without the slightest suggestion of vulgarity, immodesty, or masculinity." Surely the *Daily Telegraph* in its palmiest days never printed anything more deliciously comical than "mild participants in the joys of nicotian blessedness," and to think that the ordinary, ignorant, matter-of-fact person might imagine that he conveyed the same meaning by the use of two words—lady smokers. The above gem is quoted in our contemporary by one of the usual note writers, who,

"LA CINGARA," finest imported Mexicans.

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Manufacturers of the Popular Registered Brands of Cigars.

Established 1832.

La Fragancia AND
*Gironde***JAMES STEEL & CO.**TELEPHONE 5192.
Telegram, "AROMA, LIVERPOOL."ELAINE,
Imperiales, Cissia, Paula,
La Stella, My Fancy, La Aroma, El Globo,
Courts, Fabarisa, Steel's Mexicans (Con. Fina & Reg. Principe), etc.

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PLEASE NOTE!**RICHARD LLOYD & SONS**

(Late of 148 & 149, HOLBORN BARS),

Have REMOVED to their New and
Extensive Premises in**CLERKENWELL ROAD,**Where all their New Lines may be
Inspected.**ADOLPH ELKIN & CO.,****Wholesale Tobacconists,**

140 & 140A, HOUNDSDITCH, LONDON, E.C.

Specialities.—La Nikle, 1d., Rothschild Cigar; Zealandia, 2d., Imperial Cigar.**PRICE LISTS FREE ON APPLICATION.**

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curiously enough, goes on to say: "Speaking as a dealer, there is hardly enough money in cigarettes to pay for handling them, but from a social point of view I would say if women want to smoke, why, let them smoke; it is as much their privilege as ours, and why shouldn't they (God bless them) exercise it?" This is truly chivalrous, but in our ignorance we fondly thought that the sale of special lines in cigarettes for ladies was by no means so poor a business as is here suggested; indeed, we know several brands made in America which show a very excellent profit. It is gratifying, however, to find a dealer disdainful of filthy lucre and approving of the ladies indulging in tobacco, not for the sake of the profit made by selling it to them, but purely on principle. Next, please!

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THE delusion which has so long been prevalent as to the harmfulness of the cigarette, as compared with either the pipe or the cigar, seems to be fast disappearing. Recently the *Lancet*, after a careful consideration of the facts, created quite a sensation in the ranks of the faddists by boldly declaring that the cigarette was, in fact, the least injurious of all forms of indulgence in the weed. Dr. Christian Fenger, recently decorated by the King of Sweden because of his distinguished ability in medicine and surgery, has thus expressed himself about the anti-cigarette crusade:—"I think this agitation against the cigarette is all nonsense. The idea of taking the question into the laws of the land is childish, just childish. I have had experience in the Orient, where women and children smoke cigarettes all the time, and I have found that the cigarette is the purest form in which tobacco may be smoked as long as it is not inhaled. Of course, it is the inhalation which causes the harm. As long as the cigarette is good, and it is not inhaled, there is no doubt in my mind that it is not any more harmful than either the pipe or the cigar, but it is generally cleaner than the pipe and milder than the cigar."

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THE annual meeting of the London and District Mutual Supply Co. Ltd. was held at Anderton's Hotel on June 11th, and a full report of the proceedings will be found in another column. The shareholders had to face a most unsatisfactory balance-sheet, the more so inasmuch as an interim dividend of 5 per cent. had been paid, and it was naturally expected that the accounts would show enough profit to pay a similar dividend for the last six months of the financial year. Instead of this, however, there is a loss of £213 9s. 2d. The directors attribute this unfortunate result to the insufficiency of trade capital, and point out that this is due to the shareholders taking far more than the agreed terms of credit. Inasmuch as there is an item of £619 12s. 1½d. in the balance-sheet under the head of debtors, and the whole working capital of the concern is only £964 10s., it would seem that the directors are quite correct in their deduction; nevertheless it is unquestionably true that the amounts outstanding are altogether out of proportion to the capital and turnover of the

Company, and the shareholder who criticised the policy of the Board in permitting such credit was well within his rights. Though no sound business man could in theory approve of such methods of finance, yet it is in practice a much more difficult matter than might at first sight be supposed. The directors were faced by strong competition, and, moreover, were compelled to make exceptional allowances for depreciation of stock. They were, therefore, naturally anxious not to offend their customers, and so still further reduced their profits. Accordingly, to retain customers, they gave extended credit. There are only two courses before the shareholders—either to wind up the concern, in which case they may possibly get back a portion of their capital and will not have to make further payments, thus saving the risk they now run of eventually having to pay up the uncalled 10s. per share, or that of loyally co-operating with the Board to place the business on a sound financial basis. To do this it is obvious that they must meet a call of at least 2s. 6d. per share, and, what is more important, must give more of their custom to the Company. We do not express any opinion on the management, as there are apparently wide differences of opinion between Mr. Bodey's co-directors and the shareholders. It is a matter in which those interested must decide for themselves.

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OUR mis-spelt word competition gets more popular than ever, in spite of the fact that only one person can obtain the prize each month, and while we applaud the perseverance with which many of our old readers send in month after month without success, we can only offer them our sympathies in return at the present; some day it will be their turn, no doubt, but this month the prize goes to Mr. Sidney Holland, of Mr. J. J. Holland, Wandsworth, who will receive 20s. worth of Messrs. Cohen Weenen's Burlington Hand Cut. It would appear that in a few impressions of our May issue a word was defaced in Messrs. Freeman's advertisement, and some of the competitors sent in the word "Agents" as their contribution; in any case, the matter was settled by Mr. Holland's envelope being the first one opened, so that, even if those who forwarded the word "Agents" had not been misled, they can console themselves with the knowledge that they were not "first out."

AUSTRALIAN COMMONWEALTH.—Gentleman, for eight years making annual visits through Australasia, and for the last eight years manager and representative for large Scotch firm, is about to visit Great Britain and the Continent. Owing to the federation of these States a magnificent opportunity is offered for increased trade. Advertiser now open for additional agencies. Correspondence invited. Thoroughly established connection, wholesale. Undoubted credentials.—Address E. Q. R., c/o Solicitors, Law Stationery Society, 22, Chancery Lane.

SMART ASSISTANT Wanted; must be used to quick counter and wholesale trade; wages, 35s. per week.—Apply, stating references, &c., to P41, c/o THE CIGARETTE WORLD, Barnes, S.W.

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

SINGLETON & COLE, Limited,

are in the unique position of being able to supply Tobacconists with all popular brands and makes in Tobaccos, Cigars, Cigarettes, Snuffs, and Fancy Goods.

ALL GOODS ARE SOLD AT ROCK BOTTOM PRICES.

We possess many advantages, being Tobacco, Cigar, and Cigarette Manufacturers, also large direct importers of Cigars, Cigarettes, and every class of Pipes, Fancy Goods, &c., &c., and these advantages we always share with our Customers.

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BY WEIGHT OR IN PACKETS.

All Tobacconists should possess a Copy of our Gigantic New Price List, containing 332 pages of all purely trade matter.

All Address Necessary—

SINGLETON & COLE, Ltd., BIRMINGHAM.



ADKIN'S "QUEEN" CIGARETTES

"SOLDIERS OF THE QUEEN" 5 FOR 1^D



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

Our Smoking Mixture.

ABOUT SNUFF TAKING.—While the increase of cigarette smoking, not only among the youthful population, has aroused considerable attention and opposition of late years, comparatively little attention has been paid to the decrease, hardly less remarkable, of that other phase of the tobacco habit, snuff taking. The decay of this practice has been general in all ranks, and with its disappearance the beautiful and costly snuff-boxes which completed the outfit of every man of taste and position have become mere artistic relics of the past. Nowadays the habit prevails most extensively among communities which we are not accustomed to regard as arbiters of European taste and fashion. Snuff taking is well known to be prevalent among the Kaffirs, and has become indeed a literary stage property among novel writers who deal with those picturesque and politically interesting tribes. It is less a matter of common knowledge that the practice is keenly followed by the Eskimos, so that climatic conditions seem to have small weight in influencing its adoption; this northern people is said to be excessively devoted to the habit of snuff taking, and to snuff taking, moreover, as a general principle, so that if the actual pulverised tobacco plant is inaccessible they have recourse without demur to the stimulating properties of cayenne pepper.—*The Globe.*

SMOKING IN THE REIGN OF CHARLES II.—The following extract from an article on "London of the Restoration," by Mr. Shine, sheds an interesting light on our ancestors' opinion of tobacco. The conversation is between two friends who have entered a coffee-house:—"Do they do anything but drink in these houses?" "People do not eat, but they smoke well; and then they entertain each other with such news as is abroad, whether it be true or false. The coffee-house is the centre of news. First, there is the news-book, to be had every day it comes out—namely, Mondays and Thursdays." "So I fancy men go there rather out of curiosity than for any great love they have of coffee! If I can but learn to take tobacco, I shall e'en do as the rest. Now, talk of smoking, I was in a maze yesterday to see, as I went by, my landlady smoking briskly." "Tis a common thing here, because tobacco agrees with our climate better than with yours. England is more moist, and our bodies more phlegmatic. Besides, this is a kind of drug that hath a better taste with beer than with wine. I take it, as many do, for custom and company's sake." "Then it must be a very bewitching thing?" "So it is, to such as take it, to which they bring up youth in some of our shires." "How so?" "People frequently give their children a pipe of tobacco instead of breakfast."

PLAGUE PIPES.—During excavations at Hackney last month, the workmen came across a find of "Plague Pipes." These derive their name from the fact that a great many were used by the alarmed citizens of London during the great sickness of 1666, when not only tobacco but various other herbs were smoked as a preventative against the fearful scourge. Many so-called Plague pipes are, however, of a much later date and, although similar in shape to the genuine article, bear maker's marks of not more than 150 years ago.

BRIGANDAGE IN CUBA.—The receipt of threatening letters and demands for money from bandits in Cuba seems to be on the increase. A letter received recently by a leading tobacco-importing house from its branch in Havana says: "Buyers arriving from the country report a very serious state of affairs in the packing districts. Growers and packers who refused to be blackmailed by the bandits are receiving letters threatening destruction

of their properties unless they come to terms, and several fires have occurred recently of unknown origin which have destroyed tobacco amounting in value to many thousands of dollars. There is no doubt in the mind of the sufferers as to who are responsible for the loss. It is reported that Mr. Luis Marx, who has a large plantation in the Partido district, had one of his packing houses destroyed by fire in which was stored tobacco valued at nearly £4,000.

BRAINS, SIR!—The painter Opie is said to have answered a dilettante student who wished to know with what medium he should work up certain colours on his palette by yelling at him, "Brains, sir, brains!" The following verse from an American contemporary sums up the question of window-dressing in a similar way:—

For a good window display,
The very best way
Is to mix up some thought in your brain;
And add a fair measure
Of creative pleasure,
To aid you in standing the strain.
Then when you are ready,
The rest will be easy,
For knowing just what you will do,
One can quickly arrange
Something pretty or strange
To attract folks' attention to you.

THE CIGARETTE TRADE OF GERMANY.—Of the 1,100,000,000 cigarettes annually made in Germany, two-thirds are the product of Dresden factories. There are 77 registered cigarette factories, 10 of which employ over 100 each. The German cigarette is made of Turkish and kindred tobaccos, in the Turkish, Egyptian, Russian, and American forms. The demand for the first two forms is falling off in favour of the latter. The Laferme factory is the largest in Dresden. They employ 500 people, and make 165,000,000 cigarettes a year. The factory itself was at one time a warehouse, but has been rebuilt and added to, until little vestige of the original building remains. This firm does a large export business to the Regie countries. The Sulima factory was established during the Franco-Prussian war by a Fraulein Woolff, to supply cigarettes gratuitously to the French prisoners detained at Dresden. Originally the factory occupied one 10 by 12 foot room in some tenement, which, together with the adjoining buildings, now composes the huge establishment where over 100,000,000 cigarettes are manufactured annually. The three workmen have grown in numbers to 300, and the quiet of a hand factory has developed into the roar of a thousand rushing wheels. The Kios Company, of which Robert Boehme is proprietor, make about 450,000 cigarettes a day. The factory is built on modern lines, is spacious, well lighted, and well ventilated. Their fine retail store on Pragerstrasse, which is decorated in the flowing lines of the "new art," and which has a fine smoking room in connection, is a splendid advertisement for their goods. They are the advertisers of the tobacco business of Germany, and their success has proven that advertising pays. The older firms show much disgust, and instead of hailing the innovation with delight, as the first ray of a brighter and more prosperous business day, heap upon it all the invectives they can invent, so much do they object to getting a move on themselves. A few of the non-advertising class who have fallen sadly by the wayside, have discovered, when too late, that progress, as well as time and tide, wait for no man.

T. VAFIADIS & CO.'S EGYPTIANS

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

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

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



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



NOTHING of very particular moment has happened in the trade during the past month, business being, generally speaking, normal in the retail branch, but perhaps not so flattering from the manufacturers' point of view. However, the month is one in which we do not expect to see many things moving, and we must take it as it comes, hoping for activity in the near future. The hot wave which we have been experiencing in the South of England has, I make no doubt, affected the consumption of the weed in a measure, for although most people say that the temperature makes no difference to them in smoking, from observation and inquiry I am confident that it does, even if only unconsciously.

* * * *

A correspondent who takes an exceptional interest in the ancient game of bowls has favoured me with the following history of the pastime. At the same time he points out that the game is an ideal one for those who are confined more or less to a business such as a tobacconist's is. The gentle, but none the less effective, exercise of walking up and down the green (that is, where the game is not played "at ends"), the bending and stooping of the body, and as much as anything the sustained pleasurable excitement or interest which lasts as long as the game does, my correspondent says is as good for the soul as it is for the body. Personally, I can only say I agree with him in every particular, "only more so," if I may so express myself, and I can add my strong recommendation of the game to all whose business compels them to lead a sedentary life.

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Both in England and Scotland the game of bowls has been celebrated for centuries by the poets. Shakespeare, in "Richard II.," in a scene in the Duke of York's garden, makes the Queen inquire: "What sport shall we devise here in this garden, To drive away the heavy thought of care?" To which her attendant replies: "Madam, we'll play at bowls" and the Queen, not a great enthusiast of the pastime, responds: "Twill make me think The world is full of rubs, and that my fortune runs 'gainst the bias." Stone bowls were used for play by the citizens of London in the times of Richard II. and Edward IV., and it is sad to record that this led to scenes of riot which caused those monarchs to put vetoes on the game on the pretence that it interfered with archery. In bluff King Hal's time the pastime was interdicted as an illegal pursuit. Artificers, servants, &c., might play at Christmas-time, and a license might be granted to anyone worth over £100 per annum to keep a bowling green, for private play only. There is scarcely a lad versed in English history who does not know the story of the famous game of bowls on Plymouth Hoe interrupted by the news of the Spanish Armada, when that doughty sea king, Sir Francis Drake, remarked that there was plenty of time to finish the game and beat the Spaniards too.

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James the First licensed thirty bowling alleys in 1617 in Westminster, Southwark, Lambeth, and other parts of South London, and relics of them may still be found. Charles the First was an enthusiastic supporter of the game. He made a bowling green at Spring Gardens, and during his imprisonment at Holmby House frequently went over to Lord Vaux's at Harrowden and Earl Spencer's at Althorpe, where there were excellent greens. John Locke in 1679 treats of the pastime, and tells us how at Marebone and Putney "we may see persons of quality

bowling two or three times a week." Bowling Green House, Putney, was a favourite resort. Charles II. was partial to bowls, both for that played in Alsatia and the more innocent pastime on the greens. Grammont, in his "Memoirs," talks of his frequent visits to Tunbridge for bowls, and Clarendon tells us of bowling greens and gentry of the first quality at a house in Piccadilly, while the beautiful green of the great Duke of Chandos at Great Stanmore is historical.

* * * *

There is nothing more enjoyable to a tired and over-worked man of sedentary employment than an evening spent on a well-kept green in the company of his friends. The game is just as popular in Scotland as it is in England, although the Scotch code of rules differs somewhat from the English. The moor bowling, such as one sees at Newcastle, is not to be compared in any way with the scientific game we know of either this side or ayont the Tweed. The oldest green in Scotland is that of Haddington, established in 1709, and in 1764 annals there is a stray record of one at Kilmarnock. All the great bowling greens, in fact, are centred in the North, chiefly in Lancashire, and in Scotland at Glasgow; but in the South there are charming little patches of ground at Blackheath, Hampstead, Brixton, Barnes, Mortlake, Richmond, and Chelsea, at the local hostelrys, whose hosts love the game.

* * * *

And now having given so much space to play, I must return to matters perhaps not quite so pleasant with regard to the London and District Mutual Supply Co. The Company is undoubtedly in a sad condition so far as unanimity of opinion between the management and the shareholders is concerned, and at the meeting held last week personal recriminations were not entirely absent. The main question, in my opinion, is not "Should more capital be raised or not?" or "Do the shareholders support the directors in their efforts?" but, "Is there any real necessity for the existence of the Company at all?" As most people interested know, the Company was formed some years ago, in the stress of severe competition and cutting of prices by the "Pioneers," for the purpose of co-operation in purchasing quantities of proprietary articles chiefly in order to secure the best discounts. These goods were then to be sold to shareholders at cost price, a commission of one per cent. being added to all purchases made by them in order to cover working expenses. Soon, however, a small rift in the lute appeared, and without expressing any opinion on the merits of each party's views, it is an unquestionable fact that nothing but dissension has existed since the early stages of the Company's existence.

* * * *

Now that the majority of the manufacturers have adopted the "schedule system," which prevents in a great measure the "cutting" of their articles, and have also considerably reduced the limits for special discounts, bringing the quantities down to such a point that the majority of ordinary dealers can order direct with other goods, it is a question as to whether the Company has not outlived its sphere of usefulness. It certainly has done so if the shareholders consider that they can purchase better elsewhere, and this seemed to have been the opinion of the majority present at the meeting. There can be no half measures in the affair as far as I can see; "either support or abolish" must be the point on which the shareholders will have to vote upon at the forthcoming special meeting.

Indian Cigars.



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FOR
PRICE LIST.**



Sole Agent—

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

MURATTI'S LATEST PRODUCTIONS.

ARISTON, Gold Tipped 100's, 50's & 20's	} POCKET CASES.
ARISTON, No. 6	
NEBKA, No. 3	
	100's, 50's & 25's

All the above are packed in beautiful enamelled Tins.

PRICES ON APPLICATION.

Head Office and Factory: 54, WHITWORTH STREET, MANCHESTER.
London Office and Sale Rooms: 5, CREED LANE, E.C.

Trade News and Notes.

Trade Notes.

MESSRS. BEWLAY & CO., LTD. are to the front again at the Earl's Court Exhibition, and their stall in the Imperial Court is as attractive as ever.

The premises of MR. CAMPBELL, tobacconist, Lichfield Street, Kilmarnock, were broken into by thieves early in the morning of the 6th inst., when a quantity of tobacco, about 80 pipes in cases, and other goods were stolen. Three men were subsequently arrested with portions of the goods on each of them.

MESSRS. ANDREW CHALMERS & CO.'S Liverpool address is now Crane's Buildings, Church Street, the firm having removed there from James Street owing to expiry of lease.

MR. J. H. CUSTANCE, of Putney and Wimbledon, has opened a branch establishment at 857, Fulham Road, S.W., on premises formerly occupied by Mr. J. H. Bishop, whose business Mr. Custance has purchased.

MR. JOHN F. DUNCAN, of Buchanan Street, Glasgow, has purchased the business carried on by the late Mr. Wm. Kerr at Main Street, Gorbals, Glasgow.

MR. GEORGE HIGGS, tobacconist, of Stamford and Nottingham (also of the firm of G. & F. Higgs, of Lincoln, Sleaford, and Newark, tobacconists), has been placed on the Commission of the Peace for the borough of Stamford. Mr. Higgs is a County Councillor, and a member of the Stamford Board of Guardians. If we are not mistaken, Mr. Higgs has the honour of being the first J.P. among retail tobacconists.

MR. W. KING, of Broadway, Wimbledon, has, we are informed, purchased the business carried on by the late Mrs. Scaldwell, in Upper Richmond Road, Putney.

MESSRS. W. & E. LAWRENCE, of Beckenham Road, Penge, S.E., have increased the size of their premises by adding to them the adjoining shop.

MESSRS. MARTIN BROTHERS, of Guernsey, and late of 5, Mark Lane, E.C., have moved their London business to 25, Cheapside, where they are now established in an elaborately fitted-up shop.

MR. W. R. NIGHTINGALE, for many years connected with the tobacco department of Messrs. Nuthall & Sons, Ltd., Market Place, Kingston, has commenced business on his own account at Clarence Street, in the same Thames-side town.

MESSRS. OGDEN'S, LTD., have opened, for the convenience of customers in the West of England, a branch depôt at Carlton Chambers, Bristol. The firm is represented by Mr. R. Richardson.

MESSRS. ROSENBERG & KERSTEIN, of 55, Queen's Road, Brighton, have opened a branch establishment at 34A, North Street, in the same town.

The stock-in-trade, goodwill, and plant of the old-established tobacco manufacturing firm of C. D. RUTHERFORD & SONS, Edinburgh, are offered for sale by private tender. Messrs. Romanes & Munro, of 59, Frederick Street, Edinburgh, are the agents.

MESSRS. SANDORIDES & CO. LTD., of 33, Old Bond Street, W., have secured the services of Mr. John Bessie, who for some years past represented the well-known firm of Messrs. Morris & Elkan. Mr. Bessie will take over the sole representation of his new firm in the United Kingdom.

The tender of MR. W. J. SAYER, Forest Hill, for the supply of tobacco and snuff to the Levesham Board of Guardians has been accepted.

MR. JOHN DICKIE WATT has purchased the business of the late Mr. Wm. Kerr, tobacconist, &c., Irvine. Mr. Watt was for many years in Mr. Kerr's employment, and now succeeds to a business with which he has been long associated.

ABERDEEN TOBACCONISTS have, in accordance with a resolution passed by their Association last month, lowered the retail price of Golden Bar, Bogie Roll, and fancy mixtures by ½d. per oz., and 3d. packets of cigarettes are to be sold by them for 2½d.

At the TYNWALD COURT OF THE ISLE OF MAN, held on Tuesday, the 21st ult., it was resolved:— Whereas by Section 1 of the Isle of Man Customs Act, 1900 (63 and 64 Vic., cap. 31), being an Act of the Imperial Parliament, it is enacted that, in addition to the duties of Customs then payable on tobacco, tea, and spirits removed or imported

into this Isle, there shall be charged, levied, and paid as from the 6th day of March, 1900, until the 1st day of August, 1901, the duties following (that is to say):—

Tobacco manufactured, viz. :—	£	s.	d.
Cigars the lb.	0	0	6
Cavendish or Negrohead, manufactured in bond... .. the lb.	0	0	5
Other manufactured tobacco „	0	0	5
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof... the lb.	0	0	5
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof the lb.	0	0	6
Tobacco unmanufactured, viz. :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... the lb.	0	0	4
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ... the lb.	0	0	4

THE WALSALL TOBACCONISTS' ASSOCIATION.— Mr. J. Whiteld has been elected President of this Association in succession to Mr. R. Breese, who held the position for two years, but who has now retired from business.

TEOFANI'S

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CIGARETTES

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AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD).

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

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

TRADE NEWS AND NOTES—continued.

Limited Companies.

BRITISH DELI AND LANGKAT TOBACCO CO. LTD.—The directors of this Company have issued a circular which states that the sale of the Company's property has been averted, and its affairs taken out of the hands of the Receiver. Arrangements have been made with the Deli Maatschappij to advance, on favourable terms, sufficient funds to meet the Company's liabilities, including the amount required to redeem the debentures and to finance the next three crops for 1901, 1902, and 1903. The proposed new issue of debentures has been abandoned.

THE NEW LONDON AND AMSTERDAM BORNEO TOBACCO CO. LTD.—The annual general meeting of this Company was held on the 20th ult. at the offices, 78, Gracechurch Street, under the presidency of Mr. Edward Dent, who, in proposing the adoption of the report and accounts, said that for the year 1900 the net profit had amounted to £6,965. Out of this sum it was proposed to pay a dividend of 1s. per share, equal to 5 per cent., free of income tax, to increase the reserve fund to £2,000, and to carry forward £2,764. The directors would have recommended the payment of a larger dividend, but the sales of the 1900 crop had been so unsatisfactory up to the present that they did not expect to do much more than pay the expenses this year, even if they did that, and it was deemed in the best interests of the Company to pay a smaller dividend now with the hope of being in the position of doing the same next year, rather than being in the position of paying a large dividend this year and passing it altogether twelve months hence. The report was adopted.

MESSRS. OGDENS LTD.—The interest on the preference shares and debenture stock of this company was paid on the 31st ult.

THE UNITED TOBACCONISTS' ASSOCIATION LTD.—The directors' report on the trading for the past year of this Company states that, after providing for commissions due to dealers, a net profit of £70 18s. 1d. has been earned, which with the balance of £57 6s. 8d. brought forward from the previous accounts, makes a total of £128 4s. 9d. for distribution. The directors recommend payment of a dividend of 20 per cent., free of income tax, on the capital called up, and the carrying forward, subject to directors' and secretary's remuneration, of £57 17s. 6d. The scheme adopted nearly two years ago for the specific purpose of popularising the Company's brands, whereby coupons of a definite value were placed in every ½ lb. and 1 lb. box of tobacco and cigarettes, had met with a considerable amount of success during the past year. Nearly 30,000 coupons had been returned from all parts of the country at a value of £60 15s. 1d., which amount had been distributed among traders. The directors have every confidence in the future of the Company, regarding it as the best means by which the retail tobacconist can hope for an improvement in his position. The offices of the Company are at 73, Colmore Row, Birmingham. At the sixth annual meeting, which was held at the offices of the solicitor to the Company on the 4th inst., the directors present were Messrs. F. A. Badman (chairman), J. E. Margoschis, E. H. Mann, J. T. Harcourt, J. Booker (Birmingham), G. Carter (Leeds), and J. Ashton (Stoke-on-Trent).—The Chairman, in proposing the adoption of the report, said the financial position of the concern showed steady advance. If the company were wound up now the shareholders would have £2 for every £1 they put into it. Moreover, during the six years in which the Company had been in existence the shareholders had received 110 per cent. in dividends. The expenses for the past year showed an increase, but

that was the result of steps taken to develop the business. The bonuses payable to traders who dealt in their goods had increased from £36 to £60—a most satisfactory indication of the progress which was being made. Mr. Carter seconded the resolution, which was adopted. —Mr. Margoschis and Mr. Carter, retiring directors, were re-elected, and Mr. W. R. Parker was appointed auditor.

Fires.

The residence of MR. ARCHIBALD ANSELL at Woking, who traded at Brighton as a tobacconist under the name of Walter Bernard Mallovs, was completely gutted by fire on the morning of the 13th ult. The family only escaped with their lives by jumping out of a bedroom window. The house being built almost entirely of wood, burnt very fiercely, the flames completely destroying all furniture and other contents. The premises and furniture belonged to Mrs. Ansell, and were to have been sold by auction the following week.

An outbreak of fire was discovered on the premises of a tobacconist in Hall Street, Bath, on the 23rd ult., and although the flames were soon got under, the whole of the stock was damaged.

A disastrous fire occurred on the 3rd inst. at Southborough, involving damage to a bootmaker's premises, the Southborough Arms, and a tobacconist's shop, the latter belonging to MR. COX. Mr. Cox's family had a narrow escape from losing their lives, and the premises were completely gutted. Unfortunately, the damage, which is estimated at £150, was not covered by insurance.

An alarm of fire was raised at Exeter on the 4th inst. owing to a slight outbreak on the premises of Mrs. TUCKER, tobacconist, of Sun Street. The Exeter Fire Brigade were quickly on the scene and extinguished the flames before much damage was done.

A most disastrous fire occurred in Antwerp on the 3th inst., enveloping four blocks of warehouses, among which was the Entrepôt Royal, wherein was stored a great quantity of tobacco. The damage altogether is estimated at two millions sterling.

Foreign.

CANADIAN TOBACCO FARMS.—Capitalists are taking up in earnest the subject of tobacco culture in certain districts in Canada, and the acreage planted this year will be very large. A syndicate which is erecting the large warehouse in Leamington, Essex County, has contracted with the farmers for nearly 2,000 acres, on which will be grown the Zimmer-Spanish and Connecticut seed leaf varieties. This tobacco will be used for cigar filler, as the cigar manufacturers of Canada now have to import all their stock from the United States. There is no doubt that there will be from 4,000 to 5,000 acres of tobacco cultivated in South Essex this year, which should average 1,200 to 1,500 pounds per acre. It is stated that growing tobacco in the above district is helping many men to pay off the mortgages on their farms, while others are purchasing farms who could not do so were it not for tobacco. It is reported that Mr. L. V. Labelle, of St. Jacques, Quebec, has been authorised by the Minister for Agriculture to prepare for shipment to Antwerp several cases of tobacco in various conditions in which it is sold by farmers here. The intention is to learn whether such tobacco grown in the province of Quebec is suitable for the European markets;

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TRADE NEWS AND NOTES—continued.

what alterations (if any) in the mode of growing and packing will be required to suit the preferences of these foreign markets, also what types of tobacco grown in the province of Quebec will be the most acceptable on these markets. Mr. Labelle has also been authorised to resume for this year his work of illustration and investigation in the growing and sweating of tobacco.

AUSTRALIAN CROPS.—Owing to hot and dry weather in the early part of the year it was found necessary to take out 9,000 plants from the Government experimental farm, but rain coming subsequently, a transformation was effected on the remaining plants so that a splendid crop has, after all, been produced; indeed, according to Mr. Nevill, the expert, the finest crop that has yet been seen in Queensland. A Sydney firm is reported to have bought up about 15 to 20 tons of last season's tobacco.

CUBAN CROP REPORTS.—Writing from Pinar del Rio, a correspondent of "El Tabaco," Havana, says:—

"I have been informed that the crop of Francisco Dominguez, in Marcos Vazquez, has been sold for \$30 per quintal. That crop and other tobacco amounting to 5,000 bales have been bought for speculation. Several other planters in the same locality have refused offers at the above price. In Luis Lazo several lots have been sold at \$5 for the 1st to 10th classes, and at 80 cents per bunch for the 11th class and upward. Fear of brigands (to my notion somewhat groundless) has paralysed the market, and climatic conditions also have interfered with piling, selecting, and assorting. Hence it is not surprising that business has come to a standstill." The Partido correspondent of the same paper writes:—"We all know that the plantations have suffered from lack of rain, which denied the plant the moisture so necessary for its development. Owing to this, almost all the tobacco planted in places where irrigation is not practised was lost, with the exception of that cultivated in well-manured fields. Therefore the Partido crop will prove to be shorter than some imagine. It should also be remembered that, owing to the poor condition of the farming class, less tobacco was planted than in the preceding year. With all these drawbacks it is noted that there is a good portion of arboleda (orchard) tobacco, and also of *riego*, which is clean of leaf, bright and oily, making an ideal tobacco. But unfortunately the vegas in general do not run even, and the fine leaf represents only a fourth or fifth part of the crop. Besides the leaf already described, there is another section where a light tobacco abounds, with some brilliancy, but somewhat broken or torn by insects and by the winds. Others were so burned that they were stuck together, and many show numerous spots indicating poor growth and injury by a north-east rain, which lashed the tobacco while it was blooming or ready to be cut. And as if this were not enough, we have another variety called *volado*. It is a sickly tobacco, the leaves

of which dried close to the trunk and show much fine white sand incrusting in the tissue. This tobacco had to be gathered ahead of time in order to save a part of it, but when the leaf was cured it changed into a *veil*, so light and so spotted with stain that we called it *ajonjolí*; and altogether, we think that little or no wrapper will be realised."

MADRAS.—In the course of an article on "The Tobacco we Smoke," *Indian Gardening and Planting* writes:—The three large cigar manufacturers of India, Messrs. Spencer, Oakes, and McDowell, are doing good work by turning out hundreds of thousands of pure Indian cigars, which are now becoming known and appreciated in the United Kingdom. These firms have practically captured the Indian consumers of cigars, and it will not be long before Indian cigars will be as largely consumed in Europe as Indian tea is."

A UNIQUE STRIKE.—From Tampa, Fla., U.S.A., comes the news of a most extraordinary strike among cigar makers. It is dated May 15th, and is as follows:—A strike of 6,000 cigar makers was inaugurated here to-day for the most unique cause on record. For two days past a bridge connecting Tampa with the western suburb has been broken, and the men had to wait for ferry boats, which were slow and unsatisfactory. Those employed on the west side got together this morning and decided to compel the manufacturers to bring influence to bear for the purpose of having the bridge repaired immediately. To this end two thousand marched to the factories in the city proper and demanded that the employes come out. They were highly successful, and by noon 6,000 men had withdrawn from the factories. Cigar manufacturers, it is stated, will lose many thousands of dollars on the tobacco already prepared for the day's work. A later report states that the action taken by the men, however questionable it may have been, was highly effectual, as almost before all of

the workers were called out, the repairs to the bridge were already commenced, and the next morning all were at work.

JAFFNA TOBACCO CROPS.—The harvesting of these crops is reported from Colombo to have been satisfactorily accomplished. The crops are said to be pretty good this year, having suffered no damage by the monsoon rains as in 1900. No reports as to prices are to hand as buying in large quantities has not yet begun.

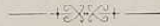
AMSTERDAM FIGURES.—According to figures compiled by Messrs. Schaap & van Veen, of Amsterdam, the 96,309 bales of Sumatra tobacco already sold at Amsterdam and Rotterdam have been disposed of at an average of c.151, which is much better than recent years, and bids fair to give a high average for the whole crop. Besides this quantity the whole crop of 8,000 bales of the New Asahan Tobacco Company has been sold privately. Borneo tobacco sold totals 6,925 bales at c.101.

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BARNES, LONDON, S.W.

TRADE NEWS AND NOTES—continued.

Freemasonry.

The May Lodge meeting of the SIR WALTER RALEIGH LODGE (2432) was held on the 23rd ult. at the Inns of Court Hotel, Holborn, W.C., when the chair was taken by the W.M., Bro. Thomas Rayner. During the course of the evening the three chief ceremonies were performed, Mr. John Taylor and Mr. John William Drake being initiated, Bros. Cornish and Daniel passed, and Bros. J. Kevis and Phineas Phillips raised to the degree of M.M. The Worshipful Master conducted the ceremonies in the first two instances, and was relieved owing to the heavy work of the evening by W. Bro. G. Emblin, P.M., D.C., who took the chair for the negotiation of the Third Degree. Bro. F. E. Thompson was balloted for and elected as a re-joining member of the Lodge. Among those present, besides the members already mentioned, were W. Bro. Charles Ransford, I.P.M.; Bros. A. S. Benjamin, S.W.; O. C. Moore, J.W.; W. Bros. George Ransford, P.M., P.P.G.S.B., Middlesex, Treasurer; W. H. Bullock, P.M., Secretary; Bros. Alexander Jones, J.D.; E. Grahner, J.D.; W. C. Lightfoot, I.G.; H. O. Winter, I. L. Van Gelder, E. Asser, Stewards; Jas. Parkins, Organist; Bros. Selly Klengenstein, P.M.; J. H. Culance, P.M., P.P.G. Std-B., Berks; D. Phillips, P.M.; J. C. Metcalfe, A. Simpson, J. Moore, Geo. H. Lawes, D. Naphtali, W. Pearson, H. Cosins, J. D. Pappaelia, F. Smith, S. Cohen, H. Alberge, W. C. Foyle, and W. Procter, P.M. Among the visitors present were Bros. Allen, Chambers, and Goldhill. After the business of the evening the members and visitors sat down to an excellent repast, the usual toasts, including that of the "Initiates," being admirably proposed and suitably responded to. A feature of the entertainment after dinner was a vigorous recitation by Bro. Harry Alberge, entitled "Shamus O'Brien," which told in stirring words of an incident in the Irish Rebellion of '98.

Obituary.

MRS. M. ADELAIDE SCALDWELL. Deceased was the widow of the late Mr. W. H. Scaldwell, tobacconist, of Wimbledon and Putney, S.W., whose business she succeeded to and carried on since his death, some six years ago.

MR. J. BARTHOLOMEW, tobacconist, 27, New Road, Gravesend, aged 62 years. The deceased gentleman was one of the most respected inhabitants of Gravesend, in which town he had resided the whole of his life, and his business capacities gained him much esteem.

MR. JOEL VAN RAALTE, on May 28th, aged 64. The deceased was well known in the trade through his connection with Messrs. J. Van Raalte & Co., cigar importers, of Fenchurch Street, E.C., and his death is a distinct loss to a large circle of friends.

Law.

ARCHER v. DITCHAM. CIGARS AS A CONTRA.—This case was heard at the Worthing County Court last month, when Charles Archer, a butcher, of South Street, Worthing, sued a retired tobacconist named Ditcham for £7 4s. 1d. for meat supplied, and the defendant claimed as a set off £8 6s. 11d. for cigars, &c., supplied to the plaintiff's son.—The plaintiff, who lives at Chesham, Bucks, said he bought the butcher's business in South

Street, Worthing, about six years ago, and put his son, Albert Edward Archer, in as manager. His own name, however, appeared over the door, and on his cart and bill heads. His son had no right to run up contra accounts for cigars, &c., in exchange for meat supplied. Neither had he any authority to draw on the banking account, all cheques being signed by witness himself. He had no idea his son was setting off his private debts against the meat accounts, but when he did discover it he told him he had been there long enough, and had better clear out. So far as witness was aware, the tradesmen in Worthing knew he was the owner of the business and not his son.—Cross-examined: Plaintiff said he had not served in the shop himself. He had examined the books from time to time, but had not looked at these particular pages before. The receipts and memorandums produced, which were signed "C. Archer," were in his son's handwriting, but his son had no authority to sign himself "C. Archer." He had settled other claims for "contras," but in these cases the things supplied had been necessities rather than luxuries. He could not help what other people chose to call his son.—Evidence to the effect that the plaintiff was known locally to be the proprietor of the business was given.—For the defence, the defendant said that when the soldiers were encamped at Worthing two or three years ago he asked Mr. Archer, jun., why he did not tender for the meat, and he replied that he was only a young beginner, and could see that it would mean another horse and cart. As a fact, witness did not know he was not the proprietor of the business till May 29th last year, and shortly before he gave up his business as a tobacconist. Mr. Archer then came across in a terrible temper and said he had had a row, to which witness replied "Never mind that; have a cigar" (laughter).—His Honour: That was the way you tried to comfort him; by offering him a cigar (renewed laughter).—Defendant, continuing, said Mr. Archer told him he had a row with his father, but that he had arranged for his own convenience to go on as manager for a little while.—Cross-examined, defendant said he knew Mr. Ward sold the business, but he thought he sold it to Mr. Archer, jun. He did not make any inquiries; why should he?—A confectioner, carrying on business in Chapel Road, Worthing, deposed that he had always thought young Mr. Archer was the proprietor of the business, and that he had heard him spoken of as "Charlie Archer"; and similar evidence was also given by another tradesman.—Addressing the Court for the defendant, Mr. Goodman submitted that Mr. Archer, sen., by putting his son into the business and never interfering with it in any way himself had created an estoppel.—His Honour: What more can you suggest the father ought to have done. He buys the business, puts his own name over the shop and on the carts, and keeps his own banking account.—Mr. Goodman: In this case he might have added the words "Mr. A. E. Archer, manager."—His Honour entered judgment for the plaintiff on the claim, and disallowed the counter claim.

WALTERS v. SMITH. A WIFE'S CLAIM TO FURNITURE.—This was an action heard at the Clerkenwell County Court, on the 9th ult., and reported in our last issue, where, it will be remembered, an execution had been levied upon defendant's goods as the result of a judgment summons obtained at Court. Rebecca Smith, the wife of defendant, now claimed that the goods seized belonged to her, having been duly signed over to her by her husband as the outcome of money lent to him from her private banking account. The case was reserved for judgment, and on the 15th ult. this was delivered. The Judge said he had come to the conclusion that there had been a *bonâ fide* sale of the

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TRADE NEWS AND NOTES—continued.

furniture by the husband to the wife, and judgment would be for claimant (Mrs. Smith), execution creditor to pay claimant's costs, Sheriff's costs and charges, and the hearing fee.

SNELLING v. KIRBY. CLAIM FOR CIGARETTES.—At the Wandsworth County Court, last month, Charles Snelling, trading as the Diamond Cigarette Co., 121, Clapham Park Road, judgment creditors, applied for an order against T. Kirby, 28, Manville Road, Upper Tooting, gentleman. The amount of the judgment debt was £10 8s. 9d. His Honour: What was this for? Plaintiff's manager: For cigarettes. His Honour: Were they supplied to him as a tobacconist or for his own consumption? Witness: Oh, for his own consumption. His Honour made an order for payment of £1 per month, a committal for 14 days to issue in default.

Police.

AN AWKWARD POSITION.—John Chambers, tobacconist, 93, Pershore Road, Starchley, has only himself to thank for the position in which he found himself recently, when he was charged before the King's Heath Bench with stealing a silver lever watch, gold Albert, and seal, value £16, the property of Albert Henry Amos, butcher, Pershore Road. He took them out of a waistcoat hanging on a door, when he had had a little to drink.—Prosecutor, in answer to defendant, disclaimed any suspicion of dishonesty on the part of Chambers, who said it was a practical joke.—The Bench said there was no case against him, and he was discharged. He had put himself in a very awkward position, and they advised him to be more careful in future.

FLASH-LIGHT ADVERTISING.—At the Clerkenwell Police Court last month, William Reed, manager to Messrs. Baker & Co., tobacconists, of 273, Pentonville Road, was summoned by the police for "unlawfully exhibiting a flash-light so as to be visible from Pentonville Road, and to cause danger to the traffic," contrary to the London County Council by-law. Inspector Briggs said that in September last he cautioned Mr. Hooper, secretary to Messrs. Baker & Co., that the flash-light exhibited at their branch premises in Pentonville Road was a dangerous advertisement, and subsequently it was stopped. The advertisement took the formation of a block of letters, "A. Baker," across the fascia of the shop. The letters, each about two feet high, were placed ten feet above the footway, the shop front being about 16 feet from the roadway. Each letter was flashed in turn until the whole sign was illuminated, and then the light suddenly went out, and the process was repeated. The present summons was issued as the defendant had commenced to flash the light again and had declined to discontinue it. In witness's opinion the advertisement was a most dangerous one, for being so close to the roadway the flash-light frightened horses, especially high-spirited animals. Cross-examined: The summons was issued at the instance of the Commissioner of Police in consequence of witness's report of the danger. It had not been prompted by the London County Council. He had seen several horses startled by the light. The light was first put up in October, 1899, and flashed continuously for 13 months. During that time he had no complaint. The present was the first summons issued under the County Council by-law. Police-sergeant White and Inspector Evans gave evidence that they had seen horses frightened by the flash-light in question. For the defence it was contended that the flash-light

caused no danger, and emphasis was given to the fact that no complaint had been made to the police or to Messrs. Baker by drivers of vehicles. The shop was brilliantly lighted and the roadway itself was well lighted, so that the extinction of the illuminated advertisement would produce very little effect. The control of the matter was vested in the Borough Council, and they had no reason to take any steps. The case was adjourned until May 18th, when the magistrate found that the flash-light was some source of danger, and imposed a fine of forty shillings.

MOISTURE PROSECUTION.—At the Kendal Police Court, on May 24th, Henry Hoggarth, tobacco manufacturer, Lowther Street, was summoned at the instance of the Inland Revenue for having in his possession for sale roll tobacco which, on being dried at a temperature of 212 degrees, was decreased in weight by more than 30 per cent., on the 30th March last. Mr. Cecil Simpson, Somerset House, appeared for the prosecution, and Mr. G. E. Cartmel represented the defendant.—Mr. Simpson, in opening the case, referred to the provisions of the Act which state that tobacco was charged with duty by weight, and was also sold by weight. If, therefore, the manufacturer put into his tobacco an excessive portion of moisture, he offended against the Inland Revenue in the first instance, by paying less duty on the tobacco than he ought to do, and in the second place he got an advantage over other manufacturers who kept within the limit. In the third place he was selling this tobacco to the honest retailer who was liable to the same penalty as the manufacturer for having such tobacco upon his premises. This was a very serious question all round, for a great deal of tobacco was manufactured and turned out in this way. He did not say that the generality of the tobacco which came from the manufacturer was of this kind. He only said the samples in question. The sample would be an average quantity of tobacco sold, but that did not in any way deal with the prosecution. Having quoted a section of the Act bearing upon the subject, Mr. Simpson went on to say that there was no difficulty in the mind of the officer who went to take a portion of the tobacco for purposes of analysis, as to when it was ready or in for sale, because it was very clear. In one of the cases before the Bench the percentage of the moisture was found to be 33 per cent., that was 3 per cent. over the legal limit. This showed the manufacturer had increased the weight by 3 per cent. by the addition of water, and therefore the Government must lose 3 per cent. of the duty upon that tobacco. The tobacco was of the description known as Pig Tail and Irish Roll. A sample of the thin Irish Roll taken on the 30th March was found to contain 31.6 per cent. of moisture, and the sample of Pig Tail taken on the 3rd of April contained 33 per cent. of moisture. Therefore of the 33 per cent. the extra price to be given by the consumer was not less than three halfpence to the pound. The whole of that three halfpence went into the pocket of the manufacturer—no one else. He therefore gained to an enormous extent upon the tobacco. He (Mr. Simpson) did not know really to what extent, but it seemed to him that the manufacturer gained a percentage almost equal to the profit. He almost doubled his profit by that treatment. It might be said, of course, that if the whole of the tobacco had been sampled, that was to say a piece off every roll in the town—he did not think the manufacturer would like to have a portion taken out of every roll—that the tobacco would on the average have been found to be below the legal percentage in moisture. He could not do it. No manufacturer nowadays could afford to work below the legal limit. The system must be varied from time to time with the weather.—Mr. D. A. Gracey, Government analyst, then gave evidence, and bore out

TRADE NEWS AND NOTES—continued.

the statement as to the quantity of moisture contained in the tobacco. Mr. Simpson said that with this evidence he would simply leave the case in the hands of the Bench. Mr. Cartmel said that in this case, on behalf of Messrs. Hoggarth & Son, he pleaded guilty to those summonses. As the prosecution had stated, this was one of the first summonses of its kind taken in Kendal, which might easily be accounted for by the fact that manufacturers had taken every possible precaution against this over-moisture. Originally 35 per cent. was the limit, the duty then, he believed, being 2s. 8d. The Government had since imposed an additional duty of 4d., and at the same time lowered the percentage of moisture to 30 per cent. The prosecution had very fairly said that the generality of the tobacco was not of this kind. He attributed this excess of moisture to the steaming process necessary in the manufacture of the tobacco. The steamed leaves would undoubtedly absorb more moisture than those which were unsteamed.—The Chairman: Absorb more moisture or contain more?—Mr. Cartmel: It would absorb more. Proceeding, Mr. Cartmel submitted that if an average had been struck the result would have shown a percentage within the legal limit. That was a matter which would affect the whole of tobacconists, and at the present moment the London Chamber of Commerce were discussing the whole question, and were arranging a deputation to be sent to the Inland Revenue Department to ask that samples be not taken haphazard, but that an average should be struck upon the whole. In that case Mr. Hoggarth had of late been unable to personally superintend the manufacture, the work being in the hands of the manager, and it was in his (Mr. Hoggarth's) absence that this over-moisture had taken place. If samples were now taken it would be found that the moisture contained in the tobacco was considerably below the limit of 30 per cent. There was no intention to defraud, as had been said.—Mr. Simpson:

I beg your pardon, I did not state that. I said that that was the effect.—Concluding, Mr. Cartmel asked the Bench to deal leniently with the case, as since the 30th March no complaints had been made in respect to his client.—After a short consultation, the Chairman announced that the fine in each case would be £5, including costs, £10 in all.

TEMPTATION LEADS TO PILFERING.—Before the Wokingham County Bench on the 28th ult., Ernest James Leggett, clerk, was charged with stealing on May 23rd, two boxes of 50 cigarettes each, value 6s. 3d., the property of Messrs. Thos. Lawrence & Sons, Bracknell, his employers. Sidney Wm. Lawrence, one of the prosecutors, said the prisoner was in their employ as clerk, and worked in an office at the stores in which cigars and cigarettes were kept in bulk. The boxes each contained 50 packets of five cigarettes. Last Friday witness searched a drawer which the prisoner used and found in it two boxes of cigarettes. On the shelf where

the ledgers were kept was an empty cardboard box. He saw prisoner the same evening with the cardboard box under his arm, and he detained him. In the presence of P.C. Light witness asked prisoner what he had in the box and he said "You can see." Witness found it contained the two boxes of cigarettes, and prisoner said they belonged "to the firm." He was given in charge. P.C. Light deposed that prisoner, when taken in custody, said "I am very sorry. A few mornings ago when I came in my office the two boxes of cigarettes were on the desk in my office; I took them and put them in a drawer in my desk. I did not know what to do with them, and now to-night I saw the course was clear and took them away. I must have been mad at the time I did it." Prisoner pleaded guilty, and asked the Bench to give him a chance to redeem his character by dealing with him under the First Offenders' Act. Mr. Lawrence said the firm did not wish to press the charge. They felt obliged to take proceedings as a matter of duty. They had an excellent character with him when he entered their employ last September. Letters were read from prisoner's father and others on his behalf. After deliberating in private the Bench decided to deal with prisoner under the First Offenders' Act, and he was bound over to come up for judgment if called upon.

*Have you found
the Mis-spelt Word?*

*If you have send it
along and be "in the
swim."*

Be careful to mark your envelope—

"SPELLING BEE,"

CIGARETTE WORLD,

2, ELLISON ROAD,

BARNES,

LONDON, S.W.

rate occasions, he saw other persons hand slips of paper to defendant. On being spoken to by the constables, defendant said, "I have not taken any bets"; but on the way to the station he said, "I think it is a bit rough. You might let it slide this once. I have been making a book twenty years, and it is the first time I have been caught." At the station defendant was found to have £2 14s. 2½d. on him, as well as a number of slips of paper, and a book of rules "governing all commissions executed by me." The papers bore the names of different horses and the initials of the people who had sent in the slips. A bundle of slips related to that day's bets, and 15 referred to the previous day.—The Bench imposed a fine of £5 and costs 11s., with solicitor's fee £1 1s.; in default, distress, or one month's imprisonment.

CHARGE OF EMBEZZLEMENT AGAINST A TRAVELLER.—At the Bishop Auckland Police Court, on the 6th inst., Walter T. Martin, formerly of Spennymoor and Sunderland, was charged with

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STREET BETTING.—At South-end, on the 4th inst., a tobacconist named Frank Harding, of London Road, Southend-on-Sea, was summoned for frequenting London Road for the purposes of betting, contrary to the borough by-laws.—The Town Clerk, Mr. W. H. Snow, prosecuted.—Defendant did not appear, but sent a communication asking for an adjournment, which, however, was not granted.—Police-constable Ellis said he was in company with Police-constable Carr on May 16th, when he saw defendant come on to the pathway and receive a slip of paper. About one o'clock he saw two men approach, when defendant again came on to the path and received slips of paper. Soon afterwards, on three separate occasions, he saw other persons hand slips of paper to defendant. On being spoken to by the constables, defendant said, "I have not taken any bets"; but on the way to the station he said, "I think it is a bit rough. You might let it slide this once. I have been making a book twenty years, and it is the first time I have been caught." At the station defendant was found to have £2 14s. 2½d. on him, as well as a number of slips of paper, and a book of rules "governing all commissions executed by me." The papers bore the names of different horses and the initials of the people who had sent in the slips. A bundle of slips related to that day's bets, and 15 referred to the previous day.—The Bench imposed a fine of £5 and costs 11s., with solicitor's fee £1 1s.; in default, distress, or one month's imprisonment.

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TRADE NEWS AND NOTES—continued.

embezzlement of three different sums of money, amounting to over £16, belonging to Messrs. H. O. Wills and Co., cigar and wine merchants, Sunderland.—Mr. Lawson, solicitor, appeared for the prosecution, and called three innkeepers who spoke to paying accounts to prisoner for the firm he represented, and receipts were produced. The monies were not, it was alleged, accounted for by prisoner to the prosecutors.—The Bench committed prisoner for trial at the next Quarter Sessions.

EXTENSIVE THEFT.—At the Southampton Borough Police Court recently, before Mr. G. P. Perkins (Chairman) and other magistrates, Alexander Hamilton, described as a labourer, of no fixed abode, was brought up, on remand, charged with breaking and entering premises in Parsonage Road, Northam, Southampton, and stealing therefrom a quantity of cigarettes and cigars, several pounds of tobacco, seven bundles of vivy-fins, an American keyless watch, and one gold ring, the property of William Rodgers, between 9 p.m. on the 3rd and 9 a.m. on the 4th inst. The articles were valued at £7.—Mr. C. Emanuel, who appeared to prosecute, said the premises referred to in the charge were those of a hairdresser's shop at Northam. Rodgers left his shop secure on the night of the 3rd June, but the following morning found it had been entered and the articles enumerated missing. On the floor were a waistcoat and the remains of a slouch khaki hat. Prisoner had been seen wearing a slouch hat and a waistcoat similar to those produced.—William James Rodgers, Church Street, Shirley, said he carried on business as a hairdresser and tobacconist at the premises referred to, a lock-up shop. He left the shop secure on the night of June 3rd about nine, and on going to business about nine the following morning found the premises had been ransacked. He described the condition of the shop, and said a knife he used to cut "Irish roll" with had apparently been used to take screws from the lock of the door. He missed the following goods:—Gent.'s gold twisted ring, value 12s.; metal stop watch, 7s. 6d.; box of Consignia cigars, 8s.; box of Ronia cigars, 7s.; silver mounted pipe, 7s. 6d.; one pound flake Greenville tobacco, 4s. 8d.; 500 Guinea Gold cigarettes, 12s. 6d.; 100 Willis Capston navy cigarettes, 2s. 6d.; one box Tabs cigarettes, 4s. 2d.; one box Woodbine cigarettes, 4s. 2d.; seven bundles vivy-fins (cigars), 14s. 7d.; one pound Coolie cut tobacco in ounces, 4s.; one pound Coolie cut in half-ounces, 4s.; 120 Pickwicks, 10s.; 11 bars Garrison plug tobacco, 2s. 9d.; soft felt hat, 3s. 6d.; two boxes Lucky Star cigarettes, 8s. 4d.; cigarette maker and tobacco pouch combined, 2s.; half-a-dozen ladies' fob chains, 9s.; five Universal watch keys, 1s. 5½d.; haircutting cloth, 1s. 6d.; quantity of watch keys, studs, and one shilling paste brooches, £1; and a jewellery stock book and a large ledger. He did not give this full list to the police originally. The total value was £7 9s. 1d. He found the waistcoat and pieces of a khaki cap produced on the shop floor. He had lost some tobacco similar to that produced, and one of the two cigars produced was similar to some he had lost. He had seen prisoner in his shop twice within the previous week. In reply to prisoner: He should put the dates when prisoner visited his shop at Tuesday and Friday.—Prisoner: I was in Winchester picking oakum then.—Witness corrected his statement. He could not say when he saw prisoner in his shop; but had done so twice within the last month.—Prisoner put a number of pertinent questions to witness on his evidence.—P.C. Compton said that on May 25th, at 10.30 p.m., he found prisoner very intoxicated in Canton Street, and took him to the Southampton Hospital for treatment. Prisoner was then wearing a waistcoat similar to the one produced.—

The waistcoat was stained as if from tobacco, and witness added that when he searched prisoner on May 25th he found some wet tobacco in the pocket.—Replying to prisoner: He could not swear the waistcoat produced was the one Hamilton wore on May 25th; it was similar.—Charlotte White, of Orchard Lane, Southampton, said prisoner bought a peaked cap and a muffler from her about 10 a.m. on June 4th, and left an old peaked cap which she burnt.—P.C. Neish said he saw prisoner in Bridge Street, Southampton, about seven on the evening of the 4th of June, and took him to the station and charged him with stealing the articles mentioned in the charge. Hamilton replied "I know nothing about it. I got the cigars (two cigars and some loose tobacco were found on him) from my sister this morning." Hamilton was not then wearing a waistcoat, and had 5s. 9d. in money upon him. Witness saw prisoner on the evening of June 3rd wearing a slouch hat of material similar to the pieces produced. The cloth of the waistcoat produced was identical with that of prisoner's coat, and the buttons of the two were of the same pattern.—Prisoner took off his coat and requested that it might be compared with the waistcoat.—Prisoner was committed to take his trial at the next Quarter Sessions. His only remark was "I know nothing about it."—Hamilton applied for bail and the Bench intimated they would accept bail of himself in £20, and two sureties in £10 each.

King James, long centuries ago,
 With wit and humour biting,
 Employed his time, as all men know,
 In books and pamphlets writing.
 And once he turned his Royal pen,
 With quip and crank and joking,
 Against the foolish-minded men
 Who dull their brains by smoking.
 But what would James's words have been
 If, as in this decade is
 A common custom, he had seen
 Tobacco used by ladies?
 No more would he have been content
 With mild vituperation,
 But sure would one and all have sent
 To prompt decapitation.
 One cannot contemplate a thing
 Like contradiction giving
 To words when written by a king,
 Though he's no longer living.
 But I confess that, even yet,
 I sit and sadly wonder
 If my poor tiny cigarette
 Deserves a monarch's thunder.
 The men-folk say tobacco serves
 To keep them in good temper,
 And if it will but soothe my nerves
 Why, then—"Laus Deo semper!"
 I'll gladly use the fragrant weed,
 Its fair blue reek inhaling,
 And reckon it a friend indeed
 When fretful I, or ailing.
 Yet still my rule is only mine,
 Nor would I bind another
 To smoke because I think divine
 The custom of my brother.
 My liberty I claim like man,
 And if some lady croakers
 Our loved tobacco still must ban,
 'Twill leave the more for smokers!

MADGE ST. MAURY, IN *The People*.

The Tobacco Trade Benevolent Association.

AN APPEAL.



THE following statement and appeal for help reaches us from Mr. George Chambers, of 37, Fenchurch Street, E.C., who is the hon. secretary of this Association. We gladly insert it in our columns, and at the same time strongly recommend it to the consideration of our readers. Too much stress cannot be laid on the fact that the Trade Benevolent Association has been the most neglected by that section of the trade which it ultimately chiefly benefits—viz., retailers and assistants; and although the Secretary broadly states that the pensioners have come from all grades, manufacturers, brokers, &c., we think we are right in saying that the bulk of the subscriptions have come from them also, while their proportion receiving relief is exceedingly small compared to the section we mentioned above. We urge, therefore, our retail friends to give Mr. Chambers' unvarnished facts their earnest attention, and help the Association in any way that they can, not so much that they may be laying up something in the future for themselves, but that they may be assisting the present needs of their less fortunate erstwhile fellow traders. Mr. Chambers says:—

"For over forty years the Tobacco Trade Benevolent Association has been an active agent (and the only one) for the relief and succour of the deserving poor of the tobacco trade, everyone of this class who has applied having been assisted in some way or other. Young people have been apprenticed, taught typewriting, or, by other methods, learnt how to maintain themselves, while in the case of children their election to orphan asylums has been secured.

"One hundred and one pensioners have been provided for, and at the present moment thirty-four are still in the receipt of the Association's modest pension of £20 per annum. They come, or have come, from all grades in the trade—manufacturers, brokers, merchants, importers, retailers, and assistants, the average term during which they have received relief having been between six and seven years. Of the existing pensioners the oldest was elected in 1883.

"Not only during their lives, but even on their deaths, the committee takes an interest, as in the case of those who have been unable to belong to a burial fund, and would have thus been buried by the parochial authorities, the committee has always granted a small sum to cover the funeral expenses, not on sentimental grounds, but because one of the best means of alleviating the wretchedness and misery of honest and honourable poverty is for every organisation intended for its own partial relief to accept and act up to the principle that poverty is no crime.

"The pension works out at 7s. 6d. per week, and as this in many cases is the sole support of two persons it cannot by any be called extravagant in the relief afforded—on the contrary, to a thoughtful mind the questions must naturally arise—first, is this sum compatible with comfortable living an aged life, as only the natural necessities of life can be obtained; and, secondly, is it worthy of or creditable to the wealthy trade it is supposed to represent.

"The committee is again and again reproached for not more fully making known the existence and claims of the Association, but, wisely or unwisely, it has done its best. Circularising the trade is useless in these times when almost daily one receives an appeal from some charity or another.

"Advertisements of charities are neglected. One experience of those who organise public dinners is sufficient almost for a lifetime. Thus, unless fresh blood, or, in other words, fresh interest is occasionally secured there is no heart to repeat these efforts, and how difficult this

fresh blood is to secure the experience of the year 1900 will prove.

"In April, 1900, four new members of the committee were elected, of whom two have never attended once, one has put in a single appearance, while only one has attended at all regularly. It is difficult to write of this and many other instances of the general apathy of the trade without using somewhat strong language, and naturally the thought arises in one's mind—is it want of time or want of heart? As a matter of fact, if there were not a few dogged members who, having put their hand to the plough, will not turn back, the Association would have died out years ago. The question is, is this state of things to continue? Perhaps it might be as well to pourtray what the state of affairs is:—

"Several of the pensioners are married, which means that the 7s. 6d. per week has to support them both. What shall we deduct for rent? Is 3s. 6d. per week extravagant for London? This leaves 4s. and a trifling fraction of 19-100ths for the "support" of two unfortunates. The other side of the case is that this is the net result of the organised "charity" of the tobacco trade, which having capital sufficient to pay annually to the Chancellor of the Exchequer twelve million pounds sterling, gave during last year the magnificent sum of £468 for the relief of its indigent poor.

"Now what is required is an increase of the pensions for married couples, who have friends with or near whom they desire to live, or for those without friends, a couple of decent rooms to live in, and thus enable them to expend upon their subsistence the amount now paid for rent.

"The originators of this proposal do not suggest this provision for all the pensioners, but only for those who, having no kith or kin, have no ties to sunder; and, as a rule, such have few, if any, to care for them, and where they reside therefore is immaterial. As to the wisdom of this modest suggestion, subscribers are referred to the action of the committee during the past 25 years.

"The committee has, of course, varied year by year, so far as its personality is concerned, but the policy during this period has not, the main feature thereof having been to reduce the charges of administering the funds at its disposal to a minimum. Thus, in the year 1874, the entire expense of secretary and collector was abolished. From 1861 to 1874 these items amounted to £918 7s. 8d., or an average of £70 per annum. It is true that during the years 1883 to 1888 an average expense of about £16 was incurred, but since then the whole of the work has been entirely free, and with the exception of trifling expenses for rent, stationery, and postage, all the funds go to the relief of the poor.

"Under these circumstances it is felt that the Association has a good claim for increased support, and that it is absolutely required, the fact of there being at the recent annual meeting eleven admitted applicants for the three possible pensions clearly proves.

"In conclusion, may the writer venture to make a personal appeal to members of the trade, as one thoroughly conversant with the needs of its poorer members, and—not of any egotism of his, but after being for thirty years actively engaged in the work of the Association, and doing a large amount of the dry details thereof—he feels he has some warrant for the statement that the tobacco trade has not acted with that generosity in the past that might have been expected, and he pleads for some to set this right in the immediate future by largely increased support in the way of subscriptions and generous gifts towards an almshouse fund."

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Receiving Orders.

GELMAN, HENRY HARRIS, late tobacconist, &c., 117, Porter Street, Kingston-upon-Hull. Date of petition and receiving order, May 13th, 1901, on debtor's own petition.

BENT, CHARLES HERBERT (trading as Bent & Co.), tobacco factor, 84, Crown Street, Liverpool. Date of petition, April 27th, 1901; receiving order, May 14th, 1901, on creditor's petition.

COHEN, REUBEN, tobacconist, &c., 235, King's Road, Chelsea. Date of petition, April 25th, 1901; receiving order, May 21st, 1901. Creditor's petition.

WOODLEY, ROBERT BEVIL, tobacconist, lately carrying on business at 11, Park Place, and 28a, St. James Place, Liverpool. Date of petition, May 17th, 1901; receiving order, May 22nd, 1901. Creditor's petition.

LITCHFIELD, WILLIAM, tobacconist, &c., 174, Holton Road, Barry, and 136, High Street, Tonyrefail, Glamorgan. Date of petition and receiving order, June 4th, 1901, on debtor's own petition.

First Meetings and Public Examinations.

STEVENS, ADA MARY, late tobacconist, widow, Silver Street, Salisbury. Date of first meeting, May 22nd, 1901. Examination, June 13th, 1901, at Council House, Salisbury.

GELMAN, HENRY HARRIS, late tobacconist, &c., 117, Porter Street, Kingston-upon-Hull. Date of first meeting, May 24th, 1901. Examination, June 17th, 1901, at 2 p.m., at Court House, Town Hall, Hull.

BENT, CHARLES HERBERT (carrying on business alone as Bent & Co.), tobacco factor, 84, Crown Street, Liverpool. Date of first meeting, June 5th, 1901. Examination, June 6th, 1901, at the Court House, Government Buildings, Liverpool.

COHEN, REUBEN, tobacconist, &c., 235, King's Road, Chelsea. Date of first meeting, June 7th, 1901. Examination, July 3rd, 1901, at 11 a.m., at Bankruptcy Buildings, Carey Street, W.C.

WOODLEY, ROBERT BEVIL, tobacconist, late of 11, Park Place, and 28a, St. James Place, Liverpool. First meeting, June 12th, 1901. Examination, June 13th, 1901, at the Court House, Government Buildings, Liverpool.

LITCHFIELD, WILLIAM, tobacconist, &c., 174, Holton Road, Barry, and 136, High Street, Tonyrefail, Glamorgan. Date of first meeting, June 19th, 1901, at 117, St. Mary Street, Cardiff. Examination, July 5th, 1901, 11 a.m., at Town Hall, Cardiff.

Adjudications.

NEAL, DAVID, cigar importer and cigarette manufacturer, lately carrying on business at 37, Lower Kennington Lane, S.E., and prior to that at 44, London Road, Croydon. Date of order, May 10th, 1901.

GELMAN, HENRY HARRIS, late tobacconist, &c., of 117, Porter Street, Kingston-upon-Hull. Date of order, May 13th, 1901.

BARBER, HUGH, late tobacconist, &c., King Street, Knutsford. Date of order and petition, May 16th, 1901.

Opposite to Aldgate Pump.

AVISS BROS., LTD.,

81, Fenchurch Street, LONDON, E.C.

(Two minutes from Aldgate Station).

MANUFACTURERS, IMPORTERS AND DEALERS

IN ALL CLASSES OF

CIGARS AND CIGARETTES.

CALL OR INQUIRE FOR PRICES.

Sole Agents for G. & J. A. Caravopoulos's Egyptian Cigarettes, Finest quality, and at lowest prices in the market.

STEVENS, ADA MARY, late tobacconist, widow, Silver Street, Salisbury. Date of order, May 16th, 1901.

WOODLEY, ROBERT BEVIL, tobacconist, lately carrying on business at 11, Park Place, and 28a, St. James Place, Liverpool. Date of order, May 23rd, 1901.

COHEN, REUBEN, tobacconist, &c., 235, King's Road, Chelsea. Date of order, May 28th, 1901.

BENT, CHARLES HERBERT (trading alone as Bent and Co.), tobacco factor, 84, Crown Street, Liverpool, June 4th, 1901.

LITCHFIELD, WILLIAM, tobacconist, &c., 174, Holton Road, Barry, and 136, High Street, Tonyrefail, Glamorgan, June 4th, 1901.

Notices of Intended Dividends.

WILLIAMSON, JOHN EDWIN, tobacconist, &c., 14, Larkhill Road, Stockport. Last day for proofs, May 29th, 1901. A. C. Proctor, Official Receiver, 23, King Edward Street, Macclesfield, Trustee.

GILLBORN, WILLIAM HENRY, tobacconist, 18, Oxford Street, Manchester. Last day for proofs, June 4th, 1901. C. J. Dibb, Official Receiver, Byrom Street, Manchester, Trustee.

SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. Last day for proofs, June 1st, 1901. R. R. France, Greek Street Chambers, Leeds, Trustee.

HARGREAVE, RICHARD, tobacco manufacturer, South Church Side, Kingston-upon-Hull. Last day for proofs, June 6th, 1901. Robert Hodgson, Bank Chambers, Hull, Trustee.

Notices of Dividends.

MEREDITH, DANIEL MORGAN, tobacconist, 21, James Street, Cardiff. First and final dividend, 12s. 10½d. in £, payable May 15th, 1901, at 117, St. Mary Street, Cardiff.

SCHOTEL, GERARD ADRIANUS JACOB, cigar importer, 93, Aldersgate Street, E.C. First and final dividend, 4d. in £, payable any day (except Saturday) between 11 and 2 o'clock, at Bankruptcy Buildings, Carey Street, W.C.

RICKARDS, ELIZABETH, tobacconist (a married woman), 63, Parade, Leamington. First and final dividend, 1s. 9d. in £, payable May 22nd, 1901, at the Official Receiver's office, 17, Hertford Street, Coventry.

PERMUTH, SAMUEL, tobacconist, 11, Mill Street, Hanover Square, late of 5a, Stafford Street, St. George's, Hanover Square, London. First and final dividend, 4s. 5d. in £, payable any day (except Saturday) between 11 and 2 o'clock, at Bankruptcy Buildings, Carey Street, W.C.

HOCHSCHILD, LOUIS (trading as The Foreign Cigar Co. and L. H. Child & Co.), cigar merchant, 88, High Street, Manchester, and 50, Bradshawgate, Bolton, and lately at 1, Nicholas Croft, Manchester. Supplemental dividend of ½d. in the £, payable June 12th, 1901, at 15, Fountain Street, Manchester.

Notices of Release of Trustees.

JONES, ROBERT, tobacconist, &c., 118, High Street, and Holyhead Road, Bangor. Trustee, L. Hugh-Jones, Official Receiver, Crypt Chambers, Chester. April 25th, 1901.

STUDMAN, WILLIAM CHARLES, late tobacconist, Finsbury Buildings, Aston Cross, Birmingham. Trustee, Luke Jesson Sharp, Official Receiver, 174, Corporation Street, Birmingham. April 25th, 1901.

PERFECT, HENRY HORACE, tobacconist, &c., 37, South Denes Road, Great Yarmouth. Trustee, H. P. Gould, Official Receiver, 8, King Street, Norwich. April 25th, 1901.

GOOCH, THOMAS WILLIAM, tobacconist, 14, Alexandra Road, and 76, St. Benedict's Street, Norwich. Trustee, H. P. Gould, Official Receiver, 8, King Street, Norwich. April 25th, 1901.

SMITH, HARRY, tobacconist, 26, Wheelergate, Nottingham. Trustee, Thomas Gourlay, Official Receiver, 4, Castle Place, Nottingham. April 25th, 1901.

PRIESTLEY, DAVID, tobacconist, &c., 3a, Park Road, St. Annes-on-Sea. Trustee, C. H. Plant, Official Receiver, 14, Chapel Street, Preston. April 25th, 1901.

HUGO, SAMUEL, tobacconist, &c., Padstow, Cornwall. Trustee, G. A. Jenkins, Official Receiver, Boscawen Street, Truro. April 25th, 1901.

PARRY, WILLIAM JOHN, tobacconist and fancy goods dealer, 24, Duke Street, Liverpool. Trustee, Frederick Gittens, Official Receiver, 35, Victoria Street, Liverpool, April 27th, 1901.

SHARPE, HARRY, tobacconist, &c., High Street, Rushden. Trustee, Howard W. Cox, Official Receiver, 5, Petty Cury, Cambridge, April 27th, 1901.

Appointment of Trustee.

STEVENS, ADA MARY, late tobacconist, widow, Silver Street, Salisbury. Trustee, Walter John Randall, 19a, Coleman Street, London, E.C. June 1st, 1901.

BENT, CHARLES HERBERT (trading alone as Bent and Co.), tobacco factor, 84, Crown Street, Liverpool. Trustee, Thomas Ainley Haumer, C.A., 13, Harrington Street, Liverpool, June 8th, 1901.

MALCAJIK CIGARETTES.

These Cigarettes are made by hand throughout of Tobacco specially grown on the Importer's own Plantations in Asia Minor, and guaranteed to be free from any sort of adulteration or artificial aroma; they possess a flavour quite distinct from any other Brand of Cigarettes.

The following well-known firms, among others, have been appointed Agents for their respective districts—

ALLEN & WRIGHT ... London
J. BRUMFIT ...
J. WOOD & SONS ...
E. GRAHNERT ...

HARRY DASH ... Brighton
J. SINCLAIR ... Edinboro'
J. H. FINLAY & CO., Ltd. ... Newcastle
LEAHY, KELLY & LEAHY ... Belfast

W. HEDDERLEY ... Oxford
A. COLIN LUNN ... Cambridge
SNELL & CO. ... Plymouth
HAY & SON ... Sheffield

Applications for agencies from firms of similar standing are solicited.

C. C. O. VAN LENNEP, 23, BUDGE ROW, E.C.

Notice to Debtor in lieu of Personal Service of
Bankruptcy Notice and Petition.

WOODLEY, ROBERT BEVIL, tobacconist, lately carrying on business at 11, Park Place, and 28a, St. James Place, Liverpool. Bankruptcy petition presented May 16th, 1901, by Ogden's Limited and Gallaher Limited. Date fixed for hearing, May 22nd, 1901, at the Court House, Government Buildings, Liverpool.

In the Matter of—

THOMAS HUTCHINSON HOPPER.—At the Stockton Bankruptcy Court, on May 15th, the debtor, who lately carried on business as a tobacconist at 9, Silver Street, appeared for his public examination. In answer to the Official Receiver, he stated that he was now a draughtsman, but that he commenced business as a tobacconist and stationer in December, 1898, with a capital of £60, and carried on the business till July of last year, when he gave it up. His gross liabilities now were £83 4s. 8½d., and his assets nil. His insolvency he attributed to illness and bad trade. He filed his petition 24 years ago in that Court, but could not say whether he was discharged or whether any dividend was paid or not. The examination was adjourned to the 12th inst.

EDWIN CHARLES GOODMAN, tobacconist, Camden Road, Tunbridge Wells. At a special sitting in Bankruptcy at Tunbridge Wells, on the 20th ult., before the Registrar, Mr. F. W. Stone, the debtor appeared for his public examination. The statement showed liabilities amounting to £790 19s. 8d., and assets leaving a deficit of £663 4s. 3d. In reply to questions he said he began business on his own account in 1899. He was an accountant by profession as well as a tobacconist. On November 16th, 1896, he began a business in partnership with Mr. Brown, but without capital. It was in 1899 that he began his own business as a tobacconist. He had borrowed £50 from his father. His (debtor's) wife had lent him some money she had saved from 1887 to 1889. In the tobacconist's business with Mr. Brown, he (Goodman) acted as adviser and manager, and Mr. Brown put £250 into the business. At first they shared profits equally. After the first year there was an alteration in the arrangements, and Mr. Brown was to have 10 per cent. Mr. Brown was now in Bristol. In 1899 the partnership ceased, and he (Goodman) started on his own account. He thought he was right in doing so. Subsequently, while his wife managed the Camden Road business, he became a local manager to the Brighton and Hove Auxiliary Supply Stores in Crescent Road, Tunbridge Wells, at £100 per annum and commission. He had to pay £168 as liabilities taken over in connection with the tobacconist shop. He had not been pressed by his creditors until January of this year, and then he made an offer of a composition.—Mr. Bretton, who attended on behalf of the Official Receiver, here reminded the debtor that he was a professional accountant, and Goodman replied that he objected to the word "accountant" being too much quoted in his examination as a tobacconist. He did not want to be "sat upon" in the cross questions.—The Deputy Official Receiver said he objected to the words "sat upon" as used by the debtor.—At the close of the examination, Mr. Bretton asked the debtor to file an amended statement of his accounts from February 7th, 1899, to the time of the petition. To this the debtor agreed, with the approval of the Registrar, and the case was adjourned.

ANNIE CARTLIDGE. At the Birmingham Bankruptcy Court, on the 22nd ult., the debtor, who formerly traded in her maiden name of Williams as a tobacconist, &c.,

at High Street, Tunstall, attended with a statement showing a deficiency of £135 9s. 10d. on total liabilities amounting to £159 9s. 10d. The examination was closed.

THE RUTHERFORD TOBACCO AND CIGARETTE MANUFACTURING CO. LTD. The First Division of the Edinburgh Court of Session on the 14th ult., at the petition of John Smart Rutherford, tobacco manufacturer, Edinburgh, and George Dickison, tobacconist, Edinburgh, ordered the winding up of this Company, which carried on business at Heriot Bridge, Edinburgh. Owing to the want of sufficient money the Company was unable to continue. Mr. John Stuart Gowans, C.A., was appointed liquidator.

MITCHELL & CO., Clyde Match Works, Govan. In the Glasgow Bankruptcy Court, before Sheriff Boyd, on the 21st ult., Mr. Robert C. Mitchell, sole partner in the above Company, was examined. He stated that he joined the firm about 26 years ago. He was a bank agent at Newmilns. Four years ago his brother died, and he acquired his share in the business. He paid £6,000 for the premises and the goodwill, but he found that the price was too high, and he had to borrow a sum of £3,000. The liabilities amounted to £5,510 8s. 6d., and the free assets to £3,080 18s. 7d., leaving a deficiency of £2,429 9s. 11d.

DAVID NEAL, trading as David Neal & Co., 37, Lower Kennington Lane. The debtor, who filed his own petition on May 3rd, was represented by Messrs. Hodges & Pyke, at the statutory meeting of creditors held on the 22nd, at the Bankruptcy Court, Carey Street, under the presidency of the Assistant Receiver, Mr. H. E. Burgess. The statement of affairs showed total liabilities £1,031, against assets (after preferential claims of £9 7s. 6d. are deducted) of about £222. It appears that the debtor began business as a wine and spirit merchant, at 44, London Road, Croydon, in 1899, and to this business he subsequently added cigars and cigarettes. In July, 1900, he opened premises at 37, Lower Kennington Lane, for the purpose of manufacturing cigars and cigarettes, but states that he had then no capital. The Croydon business he had already sold. After trading for ten months he sold off his stock and closed the premises. He attributes his failure to loss at Croydon, and inability to recover a sum of £200 for which he had obtained judgment. No offer being made, and the debtor having been adjudicated a bankrupt, the matter was left in the Official Receiver's hands to be wound up.

CHARLES HERBERT BENT, tobacco factor, carrying on business as Bent & Co., at 84, Crown Street, Liverpool. A meeting of creditors in this estate was held at the offices of the Official Receiver, Victoria Street, Liverpool, on the 5th inst. Mr. Gittins, the Official Receiver, who presided, stated that he had reason to believe that the debtor had left the country, and consequently there was no statement of affairs to lay before the meeting. So far as he had been able to ascertain, the total amount of the unsecured debts was about £1,000, and the assets had been represented as being worth about £500. The debtor had five shops, every one of which had been disposed of recently, three of them to relatives. The disposal of these shops would have to be carefully inquired into by the trustee. A creditor said he was afraid the statement as to the assets would be found unreliable, and that they would not realise anything like £500. The debtor was adjudicated bankrupt, and Mr. Thomas A. Hanmer, chartered accountant, Harrington Street, was appointed trustee of the estate, with a committee of inspection. On the 6th inst., the date fixed for the public examination, the Official Receiver stated that the bankrupt had written a letter stating that he had gone to the United States. The examination was adjourned *sine die*.

The Glasgow Exhibition.

A SURVEY OF THE TOBACCO EXHIBITS.

THE Glasgow International Exhibition, which was opened early last month, and which will remain open until the fall of the year, is in full swing, and all of the stands, many of which were incomplete at the initial ceremony, are now finished and exhibiting their contents with a tempting freshness that is born of a judicious opulence of expenditure and consummate art of display. About no other trade can this remark be made with more truth than the tobacco trade, the exhibit and sale stands being quite in keeping with the importance of the occasion:—

MESSRS. B. MURATTI, SONS & Co. LTD., of Manchester, are well to the front with nine Oriental kiosks at various points, attended by dainty little maidens in costume who dispense "Souvenir Cigarettes" to thousands of purchasers. The same well-known firm have also the sole right for the sale of their cigarettes at the various refreshment bars and restaurants, an important privilege, not only to Messrs. Muratti, but also to the public, who can thus rely on getting a good article, instead of being at the mercy of the general caterer, who too often considers price before quality.

MESSRS. F. & J. SMITH, of Glasgow, have an important stand in the main avenue of the Industrial Hall, and here may be seen manufactured tobaccos of various descriptions, fancy designs worked in Turkish and Virginia cigarettes, and cigarette makers at work, these latter being in fancy costumes. On the bridge connecting the Grand Avenue with the Machinery Section, Messrs. Smith are also showing the various grades of American grown tobaccos inserted in a number of panels, and these, while interesting and educating the public, also form a splendid advertisement for the firm.

MESSRS. STEPHEN MITCHELL & SON, of Glasgow, are exhibiting in the Industrial Hall at an attractive stand, decorated in white and gold, draped in Oriental fashion. Here, again, the manufacture of cigarettes by hand is conducted, and samples of the firm's well-known "Prize Crop" are being given away.

MESSRS. D. & J. MACDONALD, of Glasgow, have an imposing display of Cut Golden Bar in the same section of the Exhibition, and the figure of Highlander in kilts, which represents the device on the boxes of that tobacco, attracts attention, and lends an interest to the exhibit.

MESSRS. DUNCAN & SON, of Glasgow, a firm which is rapidly pushing its way in and around the big Clyde city, exhibit in the Industrial Hall also, and having a concession for the sale of cigarettes in the Exhibition, make their own goods on the premises, two young ladies being engaged for this purpose.

MESSRS. OGDENS, LTD., of Liverpool, &c., have a novel and exceedingly attractive exhibit, which takes the form of shop windows and an entrance porch. "Guinea Gold" cigarettes, of course, are well in the front, but a number of the firm's specialties in tobacco, "Glengarry," "St. Julien," "Perfumed Flake," and other brands combine to make the stand one of the prettiest in the whole Exhibition.

THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY, in an extensive exhibit of the general goods manufactured by them, include specimens of their tobaccos, which consist chiefly of rolls and twists.

MESSRS. JARRETT BROS., of 70 and 71, Bishopsgate Street, E.C., who are the sole agents for Messrs. Spencer & Co., of Madras and Dindigul, have a very fine exhibit of this firm's Indian specialities in the Indian section of the Exhibition. It takes the form of a four glass-sided show-case of Oriental design, wherein Flor de Spencer, Flor de Zenana, and "Flor de Sumatra" in all their delicious colouring of bright leaf and good labelling are temptingly displayed, and do the firm great credit. In a pretty booklet and price list which Messrs. Jarrett Brothers are

distributing to the trade at the Exhibition, illustrated with views of Messrs. Spencer's factories, it is stated that no tobacco has undergone so great an improvement during the past ten years or so as that grown in India, and that no cigar has grown so rapidly in favour with



smokers as the "mild" Indian so much in vogue at present. Some idea of the extent of the firm's business may be gleaned from the statement that they employ 1,200 hands all the year round, and can, when the demand requires it, turn out 200,000 cigars a day. The centre hall of the factory is 187 feet long, and no machinery is used in the whole place, every cigar being made by hand.

MESSRS. OAKES BROS. & Co., of 46, New Broad Street, who represent Messrs. Oakes & Co. Ltd., of Madras, are also located in the Indian section, where, in their finely carved exhibition case, are to be seen samples of "Pagodas," "Ideals," and "Gymkhanas." The firm are also in possession of a concession to sell their cigars at Messrs. Marcovitch's kiosk in the grounds.

Two French exhibits of pipes deserve special mention, more particularly as no British firm of pipe manufacturers is represented at the Exhibition:—

MESSRS. A. MARECHAL, RUCHON & CIE., of "G.B.D." fame, have a most important display of their celebrated pipes in the French section. A show case, similar to a large shop window with a solid back, carries their goods, the floor or bottom of the window being covered with a splendid selection of case briars, these being relieved in the centre by a display of meerschaums. The centre of the back board is occupied by a frame containing replicas of the many medals and awards gained by the firm, and surrounding this are many hundreds of briars arranged in varied forms and designs, making altogether a very complete exhibit of finished pipes.

MESSRS. VUILLARD & STRAUSS, of St. Claude, also showing in the French section, have a very neat display of "V.V." pipes, and although not so extensive as the one just mentioned above, their show-case deserves the attention which it undoubtedly attracts.

In the section of the Exhibition devoted to the display of Colonial products, Canada makes a good exhibit of, among other goods, leaf tobacco grown on the experimental farms of Quebec and Ontario. A number of varieties are shown, and this exhibit should be of great interest to the manufacturer at the present time, owing to the recent development of interest in tobacco crops in the Dominion and the importation of capital into what has been until quite lately an unknown industry.

THE SMOKER IN ITALY.

(SPECIAL TO THE "CIGARETTE WORLD.")

At the request of our editors, I give a few experiences of a recent tour in Italy, and if they are not as clearly described as might be expected, perhaps I may be forgiven on the ground that I am still suffering from the effects of Italian tobacco, consumed solely in the interests of this journal. I trust that this statement will not only obtain my pardon from the readers, but will melt the editorial heart, and thus result in an increase of the trifling remuneration usually allowed for my poor services. I have every hope that by a long course of steady and persistent consumption of English tobacco I may regain my usual health; if not—well, I shall add one to the long roll of martyrs to the cause of duty.

The Italian Government, of course, have a monopoly of the sale of tobacco, and in order to get as full advantage as possible from their monopoly they are extremely rigorous in their regulations as to the amount of the weed the traveller is allowed to introduce into the

country. Six cigars, or an equivalent amount of tobacco in other shapes, is all that is permitted to pass duty free, so that the only way to dodge the officials is to carry a number of small boxes in various pockets, transferring these boxes to a travelling bag after passing the frontier. Even this expedient I found to be not entirely free from risk, for occasionally the octroi officials in the various towns insist on opening bags before they permit the traveller to proceed to his hotel. This was my lot at Genoa. I had with infinite care managed to secrete about 300 cigarettes in small tins distributed over a number of pockets, and on passing the frontier at Modane placed them again in my travelling bag; what was my horror when a gloriously uniformed personage at Genoa stopped me on leaving the station and, without deigning a word, pointed in a lordly way to my luggage. Luckily, however, he did not hit upon the bag containing the tobacco, and I breathed again. Though I carefully husbanded my resources, the time eventually came when I had to purchase the Italian articles, and I began with what was evidently considered quite a luxury, namely, cigarettes made of Turkish tobacco by the Italian authorities. They were nicely boxed, and did not look uninviting, but on attempting to smoke them I found the tobacco of very inferior quality, and it left a very unpleasant after-taste. These cigarettes were actually sold at the rate of about eight shillings a hundred, and would be very dear at less than half that sum. Imported Egyptians were obtainable of one or two brands, but not the best quality, and the price was higher still. The ordinary cigarette, as smoked by many Italians, sell at about 3d. or 4d. for ten, and are, if possible, even more unpleasant than Caporal. Truly, the Italians are a long-suffering people. Not only are they tremendously taxed, but in addition they have to endure tobacco which is a disgrace to a civilised country.

If the cigarette is evil, what shall I find to say about the Italian cigar? It is a long agony to smoke it, and a few attempts would do more to diminish the number of smokers than all the anti-tobacco associations in the world. I would advise all travellers before trying these abominations to carefully scrutinise the conditions of their life policies and see whether the companies pay out over suicides, since any jury would come to the conclusion that a man who deliberately smoked an Italian weed must have had the intention of destroying himself, it being inconceivable that any sane being would do so for pleasure. Slave though I am to duty, I felt that I had a duty to my family, so I did no more than sample the various brands, and then sought for something which might be called—without undue flattery—tobacco. After one or two attempts I succeeded in getting some of that good old brand of Wills', Three Castles, and truly they were like manna to the hungry soul. The price, however, was 1s. for ten, which makes smoking come a bit expensive. I found that generally speaking, though not invariably, these old friends can be obtained at the Government tobacco shops.

While I am complaining of the high duty in Italy, I cannot forget the fact that here in England the smoker has to contribute far more to the revenue than he ought, but here at least competition causes a good article to be produced. The Italian authorities show themselves most anxious to assist tourists, yet despite the unrivalled beauty of the country and the priceless art treasures it contains, only about a quarter of a million strangers visit it every year, as against about four million who take their holiday in Switzerland. In Switzerland tobacco of all sorts can be got good and cheap, and though there are other reasons for the preference accorded to that delightful land, yet I cannot help thinking that this makes a great deal of difference. Let the Italian authorities mend their ways in this respect, and they are sure to reap the benefit; meanwhile it is almost a duty to smuggle in as much really good tobacco as possible.

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The Merchandise Marks Act.

IMPORTANT BIRMINGHAM CASE.

At the Birmingham Police Court on June 11th, Frederick Alfred Badman, carrying on business as a tobacconist at 3, Snow Hill, Birmingham, was charged before Messrs. Arthur Chamberlain and S. W. Coombs, under four summonses, with unlawfully selling tobacco to which a false trade description within the meaning of the Merchandise Marks Act was applied. The prosecutors were Messrs. Godfrey Phillips & Sons, tobacco manufacturers, 112, Commercial Street, London, and the allegation was that the defendant sold as "G. Phillips & Sons' Grand Cut" tobacco which was not manufactured or supplied by the prosecutors.

Mr. J. Parfitt (instructed by Messrs. Williamson, Hill, and Co., London) appeared to prosecute, and Mr. S. S. Dorsett (instructed by Messrs. G. B. Lowe & Sons, Birmingham) was for the defence.

Mr. Parfitt, in opening the case, said that as he understood counsel on the other side intended to take a certain course he should content himself with briefly stating and proving the facts relating to only one of the four summonses. On May 2nd, 1901, Mr. Augustus Emil Kuhn visited the defendant's shop at Snow Hill, and asked for 2 oz. of "Grand Cut," which was a name exclusively applied to tobacco manufactured by Messrs. Phillips and Sons, which was well-known, and had a great reputation in the trade. The lady in charge of the shop pulled from underneath the counter a tin box, inside of which was a cardboard box inscribed "G. Phillips & Sons' Grand Cut Virginia," and containing tobacco. Whilst the lady was weighing out the 2 oz. asked for Kuhn asked how much the whole box would cost, and having weighed it the lady said it was 3 lb. Kuhn thereupon said he would take the lot. The box was handed to him, and he paid the amount demanded—3s. 9d.—which, counsel remarked, was considerably less than Phillips' own tobacco would be sold at. This was the offence complained of. Counsel went on to say that Messrs. Phillips & Sons were not vindictive in taking these proceedings, for the practical reason that they had done a good business with the defendant, but the firm had found that over and over again in Birmingham and other places it was the custom to sell inferior tobacco in their name, and in this way they suffered considerable injury.

Augustus Emil Kuhn was then sworn, and bore out the facts mentioned by counsel. He said, "G. Phillips and Sons' Grand Cut Virginia" was a well-known term in the trade. The box sold to him was initialled and forwarded by him to London.

Mr. Philip Phillips, a member of the prosecuting firm, said the term "Grand Cut" was exclusively applied to tobacco manufactured by them, and it had an extensive sale. The sample forwarded by the witness Kuhn was not "Phillips' Grand Cut," and the firm had found it necessary to take these proceedings because they had ascertained that in different parts of the country inferior tobaccos were sold under this name.

In cross-examination, the witness said he was able to declare that the sample in question was not "Phillips' Grand Cut." Handed another box, he said he thought that was the firm's tobacco, and asked what the difference was, he stated that the first was a commoner class of tobacco. He had tested it by smell, feel, and smoking. The firm had dealt with Mr. Badman since 1885.

Mr. Dorsett: And he has worked up your trade in Birmingham?

Witness: No, I don't think that.

Mr. Dorsett: He has increased your business from £11 a year to £900 a year?

The Witness: I think we have increased his business by selling him good tobacco (laughter).

Re-examined, the witness said he had received two letters from Mr. Badman, in one of which it was stated that the manageress admitted having on several occasions sold other tobaccos as "Phillips' Grand Cut." It had been done entirely without his own knowledge, and contrary to his instructions, and he was extremely sorry for it. In another letter Mr. Badman said he was prepared to give a written undertaking that such a thing should never occur again.

In defence, Mr. Dorsett urged that for what occurred the manageress was entirely responsible. By some means or other another tobacco found its way into one of Messrs. Phillips & Sons boxes, but it was sold at a cheaper rate than Messrs. Phillips & Sons' "Grand Cut" would have been sold at, and counsel pointed to this fact in proof of his contention that there was no intention to deceive. Mr. Badman had never attempted to argue that he was not responsible for the acts of his assistants, but at the same time he wished the Bench to understand that he had given them specific instructions to sell everything for precisely what it was, and was quite unaware that these instructions were not being followed. The tobacco in question was sold at $\frac{1}{4}$ d. an ounce below the price charged for "Phillips' Grand Cut," and therefore Mr. Badman was making no more than the legitimate profit on the transaction.

Mr. Chamberlain: You might have been supposed to be selling the right article at a cutting price.

Mr. Dorsett (continuing) said there could be no doubt that the manageress had acted indiscreetly; but in these days of keen competition it was a common thing for tradesmen who were asked for something not in stock to give the nearest thing to it they had, rather than lose a customer.

Mr. Chamberlain, interposing, said he could not allow this to be said of Birmingham tradesmen generally. If counsel liked to say it of his client, all well and good, but he could not believe that this was the usual practice amongst respectable tradesmen in Birmingham.

Mr. Dorsett pointed out that the manageress herself had written a letter to the prosecutors accepting all the responsibility for what had taken place, but her conduct had placed Mr. Badman within the four corners of the Act of Parliament, and he was bound to plead guilty.

The defendant was then called, and stated that after the passing of the Merchandise Marks Act he gave explicit instructions to all his assistants to sell articles for exactly what they were. He quoted figures to show that he actually made less profit on the sale of the tobacco in question than on "Phillips' Grand Cut."

In cross-examination, the witness said he was president of the Birmingham Tobacconists' Association, and was quite familiar with the selling prices of tobaccos. The manageress was paid a weekly wage, which would not be affected in any way by the sales.

Mr. Chamberlain said he was puzzled by the reference in Mr. Badman's letter to "several occasions." Was the Bench to understand that the defendant was constantly out of this particular brand of tobacco?

Mr. Parfitt also expressed his inability to understand the allusion.

Further cross-examined, Mr. Badman, the defendant, said he was unable to suggest why the manageress should have taken this course of her own accord, seeing that her wages would not be affected by it. The only thing that occurred to his mind was that there might be other customers in the shop, and the manageress could not go down into the cellar for the "Grand Cut."

Mr. Parfitt: Do you suggest that as the explanation of these "several occasions?"

The Witness: I do not suggest anything. That is the only explanation I can give.

Mr. Parfitt: You admit that the tobacco was in one of Messrs. Phillips and Sons' boxes?

The Witness: Oh, yes.

Ada Stevens said that she had been in Mr. Badman's employment for 15 years, and had entire control of the Snow Hill shop. She had perfect liberty to order what tobaccos she required. The mistake was entirely her own.

The Magistrates' Clerk: How do you account for the wrong tobacco getting into Messrs. Phillips & Sons' box?

Mr. Dorsett said he thought it was idleness on the part of the manageress, who did not care to take the trouble to go to the cellar.

Mr. Parfitt: That is a very ingenious excuse. (To witness): But you don't suggest you were idle on all these occasions?

The Witness: I may have been busy, and naturally I served the thing most handy.

Mr. Parfitt said he desired to direct the attention of the Bench to the fact that this prosecution, undertaken by a private firm, was a very expensive business, and whatever penalty was inflicted he hoped the question of costs would be taken into consideration. The magistrates had power to make an order under section 14.

The magistrates' clerk asked whether it was understood that the defendant having pleaded guilty to one summons, the other three were withdrawn.

Mr. Parfitt replied in the affirmative.

Mr. Chamberlain, in giving the decision, said the magistrates considered the offence proved, and he need scarcely say that they thought very seriously of this class of offence. They did not admit for a moment that there was any other defence than pure accident. Such a plea as the practice of the trade or competition would only increase the amount of the penalty the magistrates thought fit to inflict. In the present instance they imposed a fine of £10, and awarded the prosecutors £10 costs.

The Cigar Manufacturers' Federation.

THE second annual general meeting of the United Kingdom Cigar Manufacturers' Federation was held at the Clarendon Hotel, Nottingham, on the 22nd April. Mr. B. J. Robinson, of Manchester (the President), occupied the chair, and there was an influential assembly, the proceedings, which were brief, being conducted in private. The principal business was the election of officers for the ensuing year, the following being elected:—President, Mr. Percy E. Stafford (of Messrs. J. Stafford, Sons & Oswin, Leicester); Vice-Presidents, Mr. B. J. Robinson (Manchester) and Mr. A. H. Dexter (Nottingham); Treasurer, Mr. R. W. Coppock (Nottingham); Secretary, Mr. J. N. Derbyshire (Nottingham); Committee, Messrs. J. Kennedy (of S. Pullinger and Co. Ltd., Nottingham and Birmingham), T. Riley, jun. (Nottingham), T. Tyler (Nottingham), H. Webb (Leicester), A. L. Wilson (Sheffield), R. Wolf (Bradford), A. S. Catlow (Leicester), W. Ward (Leicester), G. L. Hudden (Bristol), L. Aviss (Coventry), T. Fletcher (Nottingham), J. Garnett (Manchester), F. Van den Arend (Leicester), G. H. Hatton (Nottingham), J. Hale (Boston), C. A. Goodman (Leicester), and E. Reeve (Leicester). The annual report and balance-sheet were adopted. The former stated that the most important matter dealt with during the past year had been that arising out of the increase of duty which took place in March. A meeting was called at short notice to decide on how the increase should be met. A unanimous decision

was arrived at, and within two days of the introduction of the Budget official circulars were issued to the retail trade showing the scale of advance. The result was believed to have been beneficial to the trade. The question of rebate on tobacco had received attention during the year, and it was proposed to approach the Chancellor of the Exchequer during the coming year on the subject, as the committee were strongly of opinion that a higher rebate should be allowed. The attention of members was directed to certain calculations on this subject which have been made by Messrs. J. R. Freeman & Son, of London, and Messrs. R. I. Dexter & Co., of Nottingham. A petition had been sent to the Chancellor of the Exchequer asking that the duty on tobacco should not be increased. In order to afford every facility for joining the Federation, the committee recommended that the rules be amended, the entrance fee of £3 3s. be abolished, thus making the subscription £1 1s. per annum only. The question of railway rates had been further discussed with the railway companies, but in consequence of the recent heavy increase in the working expenses of railways, no reduction had been obtained. The committee proposed to allow the matter to stand over until coal and other materials were at a lower level, and then take the matter up again with the railway companies, with a view to obtaining a reduction of the present high rates.

The balance-sheet showed that the income had amounted to £123 10s. 4d. (including a balance brought forward from last year of £74), and the amount in hand was £93 13s. 7d.

The annual dinner of the Federation was held in the evening at the Clarendon Hotel. The president, Mr. B. J. Robinson, of Manchester, occupied the chair, and the company included Messrs. A. H. Dexter, C. M. Schroeder, T. Tyler, W. Tyler, A. L. Wilson, E. Alton, A. B. Dexter, C. A. Goodman, P. L. Lambert, T. Riley, jun., R. W. Coppock, G. H. Hatton, F. W. Hatton, T. Allen, T. Wilson, &c.

The Vice-President (Mr. A. H. Dexter), in proposing the toast of "The Federation," remarked that it had been in existence for two years, this being its third meeting. It came into existence at a time of particular trial in the trade, when the duty was lowered from 3s. 2d. to 2s. 8d. It was felt that they ought to have a federation, so that when trade questions of pressing importance came up manufacturers should be able to come to a common agreement as to what should be done. Considering the length of the Federation's existence, it had had rather a lively career. It came into existence on a reduction of duty, and there had been an increase since. It was sometimes thought the Federation was not sufficiently energetic. That, however, was not an unmixed evil, for it was a blessing that they had not such troublous times as to necessitate their meeting frequently. That night they met under particularly happy circumstances. The tobacco trade had been through an exceedingly trying time, because, knowing that the Chancellor of the Exchequer had to meet a very heavy deficit, they thought he would revert to his favourite motto of compelling every man to "pay" his duty. This time, however, they might congratulate themselves upon having got off, although it would not have surprised them had the duty gone up. It was devoutly to be wished that they would not be interfered with again for some time (applause).

The President, replying to the toast, pointed out that meetings were only called when necessary. The Federation might prove of great service to its members, and he asked them to see that it did not fall through. He wished it every success, and he wished cigar manufacturers more success.

The other toasts were those of "The Chairman" and "The Visitors," the remainder of the evening being passed in harmony, which was contributed to by Messrs. A. Lakin, L. Pearce, B. Young, A. B. Dexter, and others.

[We regret that the above report was inadvertently held over and omitted from our issue of May 15th.—Ed. C. W.]

THREE NUNS Tobacco.

J. & F. BELL, Ltd.,
GLASGOW.

1 oz., 2 oz., 4 oz.

Write for Copy of NEW ILLUSTRATED PRICE LIST with fixed Minimum Retail Prices.

CIGARETTE PAPER TUBES FOR "PUSH" WORK.

SUPPLIED TO
CIGARETTE MAKERS.

The Tubes are supplied Plain, or Printed in Bronze, Gold, or Colour, for "Push" work, in various Lengths and Diameters.

Samples and Prices on application to the

Patent Cigarette Machinery Co.,
17, Creechurch Lane, Leadenhall St., E.C.

MANUFACTURERS OF

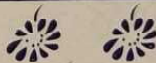
"Le Transporteur" New Cigarette Hand Machines.
Machine for Making Cigarette Paper Tubes.

THE TIP TOP 2d. PACKET.

Monastery Cigarettes

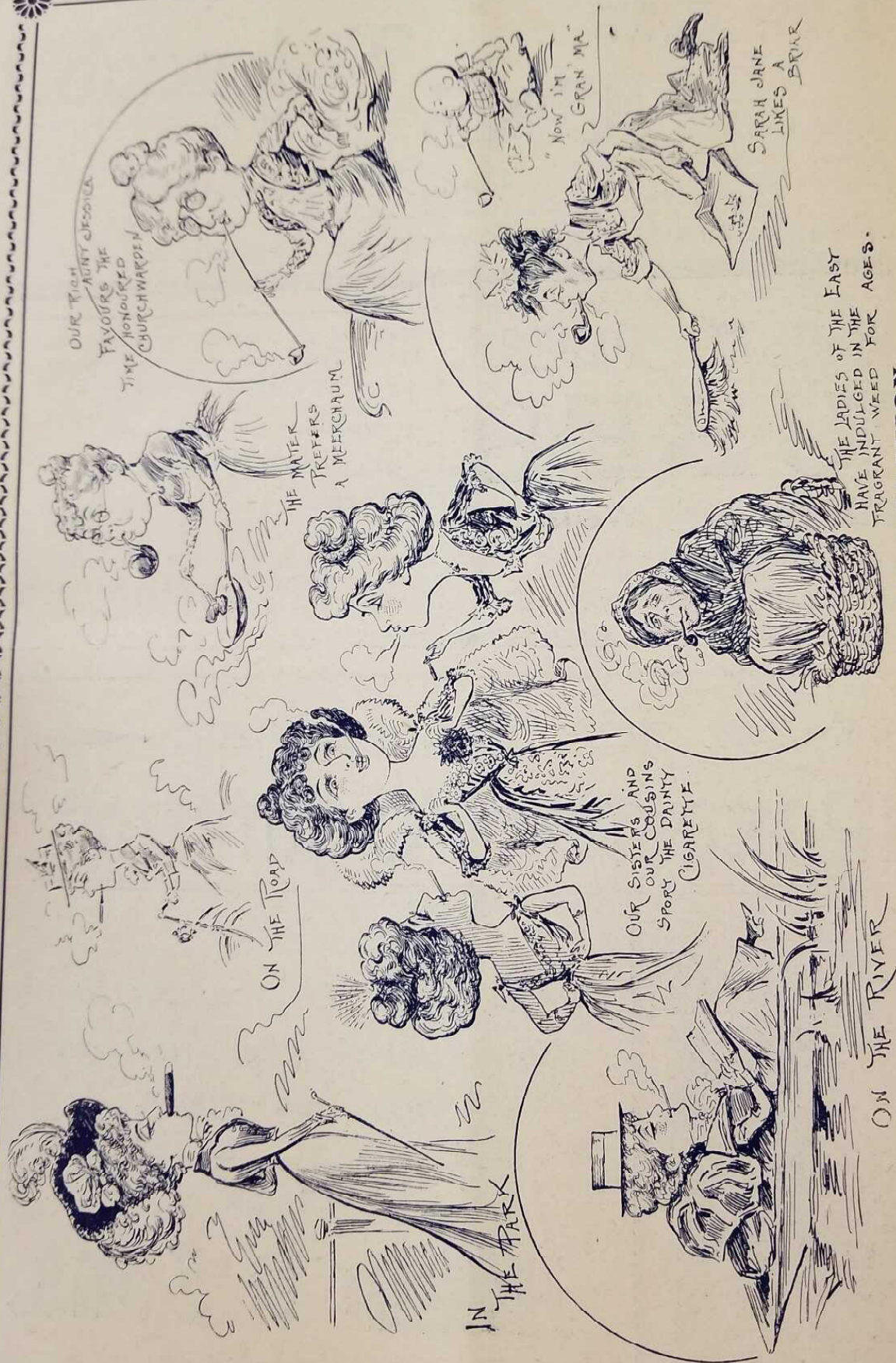


Are not two 1d. Packets in one,
but equal to most, and better
than many, 3d.



Adkin & Sons,

LONDON, E.



THE GREAT SMOKE QUESTION.

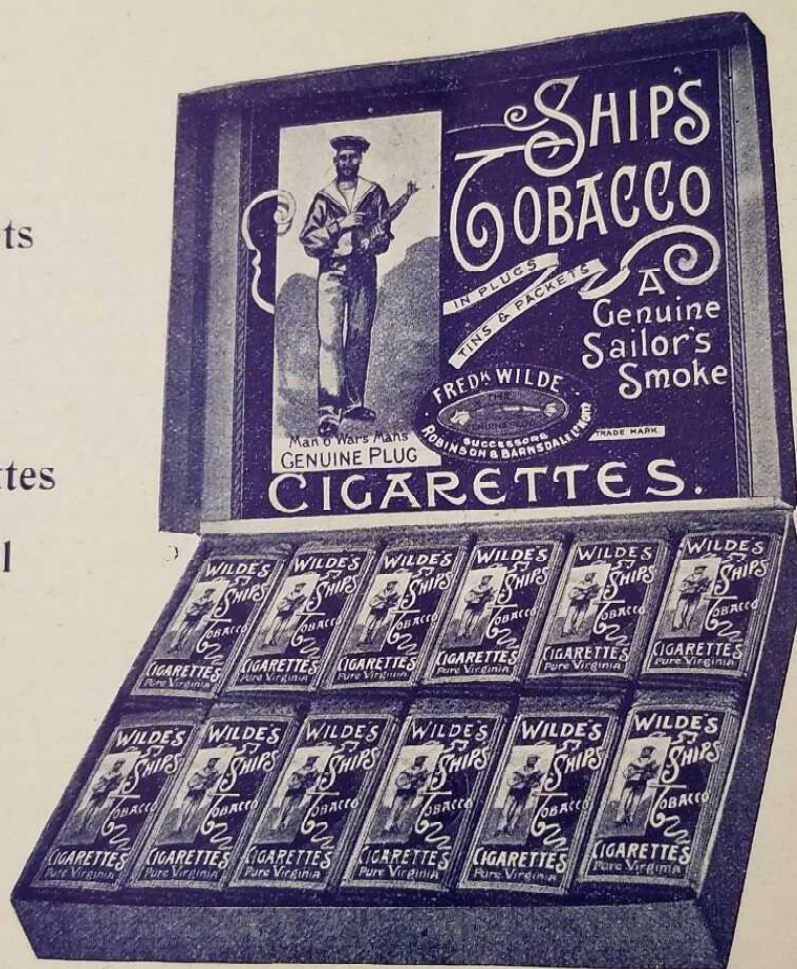
THE LADIES (BLESS 'EM) TAKE IT UP.

—Ally Sloper's Half-Holiday.

S

SHIP'S TOBACCO CIGARETTES.

Packets
 of
 12
 Cigarettes
 Retail
 at
 3^d.



Free
 sample
 Package
 and
 Wholesale
 Price on
 application.

ROBINSON & BARNSDALE, LTD.

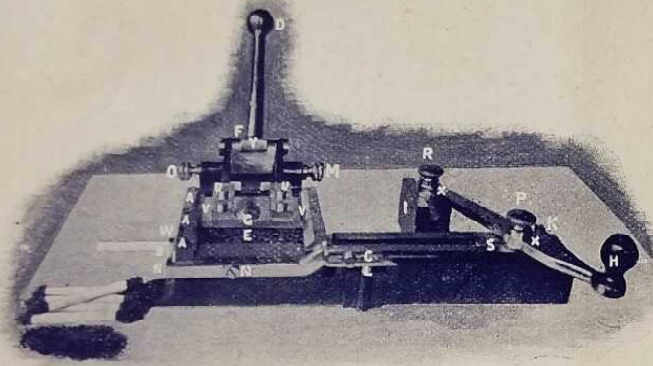
Sole Licensees,

NOTTINGHAM.

London Address: 183, ALDERSGATE STREET, E.C.

The New "Transporter" Cigarette Machine.

WE have pleasure in noting an important and probably final improvement in the "Transporter" Cigarette Machine, which was, in its turn, a development of "La Française," all of which are the properties of the Patent Cigarette Machinery Co., of 17, Creechurch Lane, Leadenhall Street, E.C. The recent alterations were slight, as "La Française," in its transformation into the "Transporter," had already become as near perfection as a hand machine could be, but the changes cause a very important result. From testimonials received by the company, it is evident that for a very trifling first cost this



machine will turn out a very high-class and practically hand-made cigarette at a rate varying from 300 to 500 per hour, according to the efficiency of the worker. We recently watched a young girl at work who had only had twelve hours' practice, and she was then producing quite 300 cigarettes of excellent finish, whereas Mr. Chalkiadi, who is a great believer in the machine, writes as follows:—

10, The Broadway, Southend-on-Sea,
May 31st, 1901.

Messrs. THE PATENT CIGARETTE MACHINERY CO.,
17, Creechurch Lane, Leadenhall Street, E.C.

DEAR SIRS,—Having used the Française and Transporteur and after trying your latest, "the improved Transporter," I am able to report most favourably upon the latter. The change is not great but the improvement is very considerable, both in ease of working and speed. I made 100 cigarettes in twelve minutes, and one of my assistants turned out 500 in one hour comfortably.

For anyone wanting the finest hand work this machine is unequalled and particularly the oval or Egyptian shape, which is made with equal facility, and produces work that cannot be beaten by hand. The saving in wages is very considerable, and taking it that one machine will turn out as many as two hand workers, the economy of space is also of some consideration. I am using your machines for both Turkish and Virginia tobaccos, mostly of the best qualities.

I am, dear Sirs,
Yours faithfully,
S. T. CHALKIADI (Sterious & Co.).

The alterations previously made when the name was changed were: A shortening of the handles, which increases the speed of the work, a rearrangement of the pivot, and doing away with the necessity of replacing the pin before each cigarette is made. Practically there is nothing to get out of order in the "Transporter"; it is a clean-working machine, and taking up but little room in its operations. We know of no better advertisement for a retail tobacconist than to be found behind his counter making cigarettes in his spare moments, and a machine such as this is sure to interest a customer at sight, and more than likely cause

him to purchase a sample of its output. A great point in favour of the Transporter Cigarette Machine is its adaptability for both oval or round cigarettes, either of these shapes being made at the will of the operator.

The Smuggler and his Tricks.

SMUGGLING is a crime against one's country that is looked upon with a very lenient eye by most people excepting the Customs officials and the magistrates. The old smuggler has had the glamour of romance thrown round him by Sir Walter Scott and many other novelists, and at the present time the man who dodges the revenue with a few cigars or a pound of tobacco is looked upon by his friends as a very smart fellow. No doubt, however, if we only had known him, the smuggler of old would have been found to be a murderous rascal too lazy to work except at periodical runs of illicit goods, while your friend who has just returned from a holiday on the Continent with contraband tobacco or cigars would call you impertinent (if, indeed, he did nothing more) were you to insinuate to him that he was dishonest.

It is, however, of the more sordid kind of smuggler—the seamen who regularly run a quantity of tobacco every trip for profit—that a writer in the *Manchester Evening Chronicle* very truthfully says:—"It is remarkable what peculiar notions exist among smuggled goods. If a sailor—or a man who pretends to be such—comes along and offers for sale a dozen 'smuggled' cigars at the ridiculously low price of 2s., he will find countless customers; but let the same cigars be put up at a cheaper rate without the guarantee 'smuggled,' and the same people who had rushed to buy would scorn to descend to mere cabbage. The fact that an article is smuggled enhances its value 50 per cent. And here it may be mentioned that the cigars generally sold by sailors are not in the slightest degree superior to those on sale here at the same price. It is a popular fallacy that good cigars are cheaper on the Continent than they are here. A cigar of good quality will cost you just as much on the Continent as it does here, or, at least, the difference is infinitesimal, and does not in the least justify the general belief. Sailors with an eye to the main chance very often buy penny cigars in England and sell them as foreign ones at twopence and threepence apiece, the purchasers being easily deluded into the belief that they are buying smokes worth a great deal more.

"Smuggling is not what it was fifty years ago, and few people find it pay nowadays. That a good deal of it is still done, however, is undoubted. Some of the means employed by successful smugglers were explained to the writer a few days ago by an official whose experience has extended over a number of years. In one notable case large quantities of tobacco, both hard and soft, were brought into this country buried beneath hundreds of tons of coal. The Customs officers had fifty tons of coal removed from one boat about which they had received information, and were rewarded by finding a perfect gold mine in tobacco in the bilges of the ship. The bilges are between the boards and the keel. A rather ingenious cook aboard a boat trading between Manchester and the Continent adopted a novel method of smuggling. For many voyages he had outside his galley door a harmless-looking swill tub. It never occurred to the Customs officials that anything contraband could be hidden in a swill tub till one day one of them struck the side of the barrel, and the peculiar sound it emitted aroused his suspicions. The result was that the tub was seized, and upon examination found to have false

sides, the space between being packed tightly with tobacco and cigars.

One of the cleverest tricks was that of two men connected with a timber-carrying boat. It became known that large quantities of contraband tobacco were being landed, and a specially vigilant watch was set by the officials. They watched the unloading of the logs on many occasions, but it was not until one of them accidentally tapped a log that had slipped against the hatchway in being hauled out that the secret was discovered. The hollow sound of the log gave the official the clue, and when it was closely examined it was found to be hollowed out and filled with many pounds of good tobacco and spirits. Not long ago a cargo of tobacco was discovered in the most accidental way, as, indeed, the majority of secrets have come to light. A boat coming from Holland with a cargo of tiles lost her rudder when near land, and the coastguards went out to offer assistance. Leaving the coastguard in charge, the master took a small boat up the river to the nearest town to get a rudder, and whilst away the curiosity of the guard got the better of him. He lifted several of the tiles, and was greatly surprised to get a considerable whiff of tobacco. He made further investigation, and found a great storage of the soothing weed. The Customs officers were called, and the skipper was called upon to pay a prodigious fine.

Custom House officers are often tricked in the simplest ways. An engineer on board a boat that has visited Manchester several times lately had a considerable haul on one occasion. The officers examined his room throughout, but passed out without overhauling his greasy working clothes that were hanging about in a promiscuous way. Those clothes contained nearly 500 cigars spread over several pockets and linings. Another chief engineer bamboozled the officials in a somewhat clever way. They made what they considered a most searching examination of his apartment, and left without finding anything. When they had disappeared the engineer lifted the carpet and took from the floor about fifty cakes of tobacco that had been tacked to the floor. The officers had been walking on it! A favourite method of hiding tobacco is that of sewing it in the bedding or in the lining of clothes. It has often been suspected—and with some cause too—that many *coups* have been made by the Customs officials owing to the peaching of the very people on the Continent who sold the tobacco for smuggling. There is a reward for informers, and it is believed that the Continental dealers who have been aware that certain tobacco was bought for smuggling, have profited by the sale and the reward from the British Government also. It is not generally known that the Customs officer gets half of the fine in a prosecution. It is little wonder, then, that some of them are so keen.

A very prevalent idea is that if a box of cigars or cigarettes be broken into the goods are not dutiable. This is entirely fallacious. Every cigarette, every cigar, and every ounce of tobacco brought into this country is liable to be charged duty upon. It matters not whether a box is in use or no; it is simply on account of the officers' lack of strictness in carrying out the law to the letter that so many cigars and cigarettes and tobacco in use are allowed to pass.

"MOONSHINE" REPORTS.

DR. SEGRET, the French scientist and tobacco grower, has been lifting up his voice to the universe in one howl of sorrow, evoked by the use of tobacco by ladies. He says, kindly, that the three stages of the nicotine vice are "tobacco, disease, and death."

We are quite aware, says our humorous contemporary, *Moonshine*, that some tobacco is sudden death, and that the cheap cigarette is worse than undiluted strychnine; so we despatched a reporter to inquire into the mortality of ladies who smoke. We append his report.

Mrs. A., of Slumford, died in the local infirmary last Friday, aged 102. She had smoked from the age of 21, and her early death is attributed to the immoderate use of tobacco. The doctors declare that if she had never smoked she might never have died. Slumford is busy organising a petition to Parliament requesting the honourable house to make smoking by women illegal, as they want to hold the record for longevity, and have two females of 89 in training for the centenary. If they take to smoking now it is feared that their chances will be but small.

Miss Z., a sad case. Did not smoke, but met with a severe accident in a tobacconist's. Was entering the shop to buy a tobacco-pouch for her brother, when she slipped and fell. In endeavouring to save herself she slipped her finger in the cigar-cutter; the tip of the finger was cut off, and the cigar-cutter quite spoilt. The tobacconist and the lady are now suing each other for damages. If the lady had never heard of tobacco this would never have happened.

I will give you another grievous instance. A child—a mere baby of nine—was playing with her father's meerschaum pipe the other day. She had cleaned it nicely, and was blowing soap bubbles with it when the father happened in. He sent the child to bed, scolded the mother, who cried, and said she should pack up and go home at once. The cook was discharged because dinner was two minutes late, and the household was generally upset because of the tobacco pipe and the female child.

I could give you further instances, but surely here is sufficient argument against the terrible crime of smoking—by women. We have much pleasure in helping the learned doctor in his crusade, and trust that these few cases will prove convincing—as convincing as his own argument, at any rate.

AZTEC PIPES.—The development of trade with Honduras and Nicaragua is bringing to the knowledge of other countries many of the odd implements and curios of those lands. The Spanish population has a large admixture of Aztec or other aboriginal blood, and preserves many of the implements as well as customs which prevailed in the time of Montezumas. One of the queerest survivals in this regard is the long pipe, which is still employed in the rural districts of both Republics. It is made from a shrub or a sapling which grows somewhat like the elder. The bush is cut down and the pith extracted from the stem, which is afterwards peeled, polished, dried, and painted with primary colours in barbaric style. The simplest form is a straight stem from three to six feet in length. A more expensive kind is made from a stem with two terminal branches. This demands much more care in extracting the pith, and enables the owner to offer a friend a mouthpiece on one branch while he is enjoying another upon a second. Three-stemmed sticks are also made, and, very rarely, four-stemmed. These are kept as curios rather than useful articles, and are supposed to have been employed on especial occasions in the days of the Incas. The bowl is of red clay, grey clay, or sandstones, and the mouthpiece may be of bone or horn or decorated silver and amber. The length of the stem causes the tobacco smoke to cool appreciably in its passage from the bowl to the lips, and gives a taste almost as mild as that produced by the Oriental nargile. The tobacco used with it is of a rich, red brown colour, about intermediate in flavour and appearance between Virginia and Havana leaf. These pipes make very pretty ornaments for a mantel or for a wall, being much more pleasing to the eye than the "church-warden" familiar to all smokers. They are strong and durable, but, unless oiled or varnished now and then, they are apt to split in a dry climate. Collectors make it a rule to oil them on the inside once a year.

LA FLOR DE VARZES Y CA



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica

Princessas

In 100's and 50's.

WHOLESALE ONLY, FROM THE MANUFACTURER :—

R. I. DEXTER,
NOTTINGHAM.

He agreed that more capital should be found, and pointed out that the amount outstanding had been considerably reduced, in round figures from £1,400 to £620. It was the duty of the shareholders to support the Company by dealing with it; speaking for himself, he had done so throughout, and if the others had only done the same, they would not have found themselves in the position they were now in.

Mr. HINTON inquired, seeing that the business was a cash one, how such an amount as £600 or £700 was owing by customers, and asked if any steps had been taken to recover the items, pointing out at the same time that if these accounts were called in, there would be sufficient capital without a further call being made.

The CHAIRMAN: I think the reduction in the amount is a perfectly satisfactory answer to the question.

Mr. HINTON: It may be so far as it goes, but why should any money be owing to the Company at all.

In reply to Mr. Arkell, who asked if there was a list of debtors, and if so, requested its production at the meeting, the Chairman was understood to say that such a list was in existence at the offices of the Company, but he did not deem it advisable to read the names out at a meeting.

Mr. GEORGE, in discussing the balance sheet generally, said that twelve months ago he prognosticated the very state of affairs in which they now found themselves. Adding the profit which the Company made in the previous year to the loss as shown in the present report, it was evident that for the last twelve months they had been trading at a loss of about £5 per week compared to the year ending in 1900. This showed that something was radically wrong in the management, and he contended that they could not go on in this way. He pointed out that the item in the balance sheet "defalcations of collector" were simply those of a lad who had been sent to the bank, and insisted that Mr. Bodey should have shown more discretion than to entrust such duties to a mere boy.

Replying to various other questions put by Mr. George, the Chairman said that out of bank charges £6 15s. 8d., the sum of £3 18s. was charged as interest for cash advanced when he (Mr. George) refused to sign cheques when requested by Mr. Bodey, and through the misunderstanding that existed between them at that time, Mr. Bodey had been compelled to borrow money from the bank to carry on the business. The Burglary Insurance Claim which appeared as an asset had not yet been paid by the Insurance Company, but they had agreed the amount, and it would be settled for £75. The trade had decreased in the past year at the rate of 20 per cent.

Mr. GEORGE urged the Chairman and his co-directors to declare at once to the meeting what their future policy would be in the event of the shareholders agreeing to the call of 2s. 6d. instead of winding up the Company. Even the call would only amount to £240, and he wanted to know what would be done with this. Was it to bolster up the deficit in the accounts? because if so, they would be worse than ever at the end of twelve months. The Company had ceased advertising, and changes in the trade naturally followed the decease of members. New people coming into the trade knew nothing of the Company's existence.

The CHAIRMAN stated that the chief loss on the account was made by an allowance written off American cigarettes which they were clearing, and over £100 had thus been debited against the profit and loss account. If the shareholders supported the Company, Mr. Bodey would be able to keep in stock the various goods about which customers complained were not always to be had at the dépôt. As a matter of fact, on the day of the audit, Mr. Bodey was the

largest creditor, the Company owing him £350. After some further desultory discussion the Report was adopted.

Mr. H. O. Hamborg was re-elected as a Director on the motion of Mr. Hinton, seconded by Mr. Barnes, after a vote of sympathy had been passed by the meeting and responded to by him.

The election of Auditor was productive of a good deal of feeling in the meeting, at the first vote of those present Mr. Jackson receiving 20 votes to 5 for Mr. Shepperd. A poll being demanded, a number of proxies were brought forward on the latter gentleman's behalf, and voting took place on the basis of shares held by each member on the ratio of one vote for the first ten shares or under, and one vote for every five shares above that number up to 100. This resulted in Mr. Shepperd being elected by 91 votes to 59 polled for Mr. Jackson, the condition of his appointment being that he agrees to undertake a monthly inspection of the books in addition to the ordinary duties of an auditor for the sum of £18 per annum inclusive.

On a motion by a member that the Company should be wound up, the Chairman intimated that notice must be given of the question and a special general meeting be held to consider such a proposition, whereon Mr. George said he would give proper notice to the Secretary for the convening of a meeting to consider "That in view of the present unsatisfactory state of the affairs of the Company, and there being no future prospects of its improving, that this Company be wound up voluntarily from this date."

The usual vote of thanks to the Chairman being duly proposed and responded to, the meeting terminated.

THE SMOKERS' PARADISE.—The whole Phillipine archipelago, the region of the late war, is the smokers' paradise. Quantities of tobacco of the finest flavour grow in tropical luxuriance on the uplands, and everyone is an adept at smoking. Boys and girls of ten use the weed hourly, and roll their own cigars with the deftness of their parents. It is a common sight to see in the streets of Manila father and mother sauntering along with enormous cigars in their mouths, and followed by five or six children smoking. At the little theatre in Manila, where a few performances are given in each winter's season, everyone smokes, and the roof is so arranged that the smoky air can pass quickly away. In every home, whether in the country or in the heart of Manila, there are always heaps of dried tobacco leaves, tied in bunches, upon the floor, or in a shed near the house, and the provident native lays in a stock of tobacco for household purposes several times a year.

The following little testimonial from a certain tobacco broker is instructive and amusing:—

"How do you like your new typewriter?" inquired the agent.

"It's grand!" was the immediate reply. "I wonder how I ever got along without it."

"Well, would you mind giving me a little testimonial to that effect?"

"Certainly not. Do it gladly."

So he rolled up his sleeves, and in an incredibly short time pounded out this:—

After Using the automating Backaction atype writ, er for thre e month an dOver, I unhesstatingly pronouuce it proaoce it to be al even more than the Manufacturs Claim? for it During the time beeu in possession e.l. th ree month zi id has more than paid for itself in the saving of it an dlabor.

LA SAGERA CHOICE CIGARS.

GOODMAN & HARRIS.

GOODMAN & HARRIS. GOODMAN & HARRIS.

REGALIA SALON

EXCEPTIONALES

DELICIOSOS SELECTOS

GOODMAN & HARRIS CIGAR MANUFACTURERS

93, HUMBERSTONE GATE, LEICESTER.

GOODMAN & HARRIS.

WHOLESALE FROM

Goodman & Harris, LEICESTER.

Tel. Address—VALERIO, LEICESTER.

Nat. Tel. 539.

OUR NOTED

HIGH-CLASS TOBACCOS.

GOLF CLUB.

ROSEBUD.

RED VIRGINIA.

BURLEY GOLDEN CUT.

BROADWAY MIXTURE.

SWEET AS THE ROSE.

IN $\frac{1}{16}$, $\frac{1}{8}$ PACKETS AND $\frac{1}{4}$ LB. TINS.

THOMAS BRANKSTON & CO.,

69, 71 & 73, CARTER LANE, DOCTORS' COMMON, LONDON, E.C.

RESULT OF MAY COMPETITION.

The Winner of last month's competition, in which the word "Manufacturers" was mis-spelt on page 162, was—

Mr. SIDNEY C. HOLLAND, employed by Mr. J. J. Holland, 118, High Street, Wandsworth, London, S.W., to whom a parcel of Messrs. Cohen Weenen's "Burlington Hand-Cut" to the value of 20/- has been forwarded.

Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY JULY 6th, 1901.

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

TWENTY SHILLINGS

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

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

The Editor's decision is final.

CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

Cigarette World,
2, Ellison Road, Barnes,
London, S.W.

Addressed as follows:

Word Mis-spelt _____

In Advert. of Messrs. _____

Signature of Competitor _____

If a Retailer, state so _____

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

Postal Address _____

STANDARD AND RECENT LINES.

Single Line Advt.

Single Line Advt.

A HANDY REFERENCE FOR RETAILERS.

- ANALI** (TURKISH MONOPOLY CIGARETTE CO. LD., 5, Bevis Marks, E.C.). Virg. Cigitts. To retail 3d. per pkt of 12.
- BADMINTON** (R. & J. HILL, LD., London, E.). A perfect Smoking Mixture. $\frac{1}{16}$, $\frac{1}{8}$, $\frac{1}{4}$, and $\frac{1}{2}$ lbs.
- BANDMASTER CIGARETTES** (COHEN, WEENEN & CO., 25, Commercial Road, E.). A Leading 1d. line.
- B.D.V.**, "The King of Tobaccos" (GODFREY PHILLIPS & SONS, 112, Commercial Street, E.).
- BRIGHT FLAKED VIRGINIA CIGARETTES** (W. & F. FAULKNER, LD., Blackfriars Road, S.E.). 2d. pkts. of 10.
- CAPILLA BLANCA** (J. & P. LEWEY, 40, Wellclose Square, E.). Cigars in Tins. To retail 5 for 1/-.
- CARAVOPOULO** (AVISS BROS., LD., 81, Fenchurch Street, E.C.). Egyptian Cigarettes, in all sizes.
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