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GALLAHER LTD., BELFAST & LONDON,

Who belong to no Ring or Combine. Write for their New Price List.

The Cigarette World

Published on the 15th of every Month.

Published on the 15th of every Month.



The Retailer's Journal:

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



The **LATEST** High-Class Production of the **ARDATH TOBACCO CO.**

NEW!

Shows a clear Profit to the Retailer of

25%



NEW!

PRICE LIST on Application.

A SAMPLE TIN will be sent free of charge, to any Tobacconist, on receipt of Trade Card. Mark Envelope, "Publicity," G. Dept. This offer holds good for 14 days from date of paper.

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A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

This Tobacco, although only recently introduced, is being eagerly taken up by Tobacconists, as it shows a full margin of **PROFIT** and **SELLS** quickly.

For Prices and Sample apply to

COHEN, WEENEN & CO.,

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A Well-known Fact.

The value of a business is not so much the
actual turn-over as the rate of profit on it.

MORRIS' ALUBIAN CHERROOTS, 2d. =
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25/- per 1,000 less discount.

The Alubian Cheroots are acknowledged to be the best PAYING,
SALEABLE goods on the Market.

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APPLY
TO


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Sole Agent for the United Kingdom.

PUTNEY, S.W.

Head Offices: 55, FARRINGDON STREET, E.C.
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 Telephone: 1235, HOLBORN.
 Telegrams: "CRACKERS, LONDON."

55, Farringdon Street,
London, E.C.

March, 1906.

Dear Sir, or Madam,



We have pleasure in informing you that we have just completed arrangements with the principal Railway and other Carrying Companies of England and Wales by which we are now enabled **to pay carriage on all MIXED PARCELS of the value of £3** and upwards (Matches and A.G. Cigarette Papers only excepted).

All our prices show the very best wholesale discounts, and we welcome comparison with any other house in the trade. If you have not already obtained a copy of our **Sensational Net Cash Price List** (1906), showing Bonus-bearing Goods at a glance, a Post Card addressed to us will bring it to you by return.

Yours faithfully,

THE TOBACCONISTS' SUPPLY SYNDICATE.

Royal Navy

Jamavana  

Blend.  

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

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

COHEN, WEENEN & CO.,
LONDON.

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KASR EL NIL.

Salonica

45, ST.

"DE RESZKE" CIG

SMOKE
SALONICA

**EGYPTIAN
CIGARETTES.**

Purest, Mildest, and Healthiest.

**CAIRO'S
BEST.**

TRADE



MARK.

CAIRO-EGYPT.

KASR EL NIL.

SIOUFFI PASHA PALACE.

THE

Salonica Cigarette Co.,

45, ST. MARY AXE, E.C.

40% PROFIT.

**DONORE CASTLE
CIGARETTES, 8d. per oz.,
Yield 40% on List.**

ADVERTISING MATTER SUPPLIED.

Write for List, Dept. C,

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

Who are not connected with any
Trust or Combine.

**The Cigarette World
AND TOBACCO NEWS.**

JUNE 15th, 1906.

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

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

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

JUVENILE SMOKING.



It is one thing to recognise a serious evil, but it is another thing to remedy that evil by legislative enactment. No one can be made moral by Act of Parliament, and on the other hand it must be recognised that no law can prevent the citizen, be he young or old, from doing himself injury in a thousand different ways, because breaches of the laws of hygiene cannot very easily be stopped by any method known to the legislator. An agitation has been going on for some time in order to get a Bill passed to remedy the evils of juvenile smoking, and there can be no doubt that boys are everywhere indulging in the weed, chiefly in the form of the penny packet, with the most serious consequences to their health. So long as the agitation is confined to trying to prevent boys from smoking it must have the sympathy of every person who

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

ESTABLISHED 150 YEARS.

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

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

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

WRITE FOR PRICE LISTS AND TERMS:

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has given the slightest study to the question, but unhappily sometimes the well-meaning people who, from the best of motives, are working to improve the physique of youth, go much further, and without any justification proceed to attack smoking on general principles. The divine weed has been over and over again attacked, but has always come out of the battle triumphant, so that it may now be considered as practically admitted that, provided the smoker is moderate, and that he does not inhale, he does his health no harm, and in most cases, indeed, he benefits considerably. Having said this, we must once again express our strong sympathy with the movement to put a stop to juvenile smoking, but whether legislation is likely to have any useful effect, or whether, indeed, it is within the sphere of practical politics, we take leave to doubt. The *Tribune* has the following remarks on the Bill, which has been referred to a Committee:—

"It used to be a four-in-hand which it was customary to drive through Acts of Parliament, but nowadays it is the penny-in-the-slot machine which plays havoc with them. At least, the Juvenile Smoking Bill, when it becomes law, is likely to have trouble with the automatic machine, for, as Lord Lansdowne very sagely said in the House of Lords, there is no form of the machine which will enable it to detect whether the purchaser of cigarettes is over sixteen or not. To allow the machine to contract out of the prospective Act would be an obvious injustice to the human vendor—indeed, a form of unfair competition—but what is to be done? The only suggestion we have to offer is that on and after the date of the passing of the Act it should be incumbent on the purchaser of cigarettes from a slot machine to produce his (or her) birth certificate on demand made by a policeman."

The *Nottingham Express* hits the right nail on the head in the following brief comments:—

"Tobacco in moderation may not be harmful to the adult, but it has undoubtedly a pernicious effect upon the constitution of a growing lad. If parents did their duty in the matter, and corrected their offspring, there would be no grounds for State interference, but there is in these days a disposition to spare the rod and spoil the child. A good thrashing would in many cases cure a lad of his taste for cigarettes, but how often is it administered? The evil of juvenile smoking is a growing one, and it ought to be rigorously checked."

And we would venture to suggest that the Board of Education should communicate with education authorities, and urge them to see that teaching on the subject is given in every elementary school. As we have before pointed out, this is being done in some cases, but other authorities have not yet realised the urgency of the question, and should be reminded of their duty. The truth is that the penny packet is responsible for a good deal, but even if it were possible to do away with the penny packet altogether (and, of course, it would not be possible), boys could still get cigarettes by clubbing together or by saving their pocket money. We will not say that it is impossible to frame a measure to check the practice, but we do say that

it is very unlikely that Parliament will be able to agree upon any restrictions at all likely to be practically successful. Home influence and education alone can grapple with the problem satisfactorily, and they should be used to the fullest extent.

"State Express" Smoking Mixture.

When the Ardath Tobacco Company introduced their now well-known "State Express" Cigarette, it was acknowledged that they had excelled anything in their particular line which had ever before been placed before the smoking world. Following up their unique success with the "State Express" Cigarettes, they have now introduced a smoking mixture to be known as the "State Express" Smoking Mixture, which in like manner will become famous amongst the elite of the smoking world for its incomparable qualities. "State Express" Smoking Mixture is entirely different to anything of its class, and the discriminating smoker will find in this tobacco the purity and delicate fragrance essential to the real enjoyment of his pipe. The "State Express" Smoking Mixture will prove quite a change to smokers. It possesses a delicacy of flavour and delicious fragrance which will mark it as a *bonne bouche* to the smoker of culture and discernment. The "State Express" Smoking Mixture is packed in delightfully artistic silver gilt boxes, and to the smoker who can afford a mixture at the price of 3s. per quarter of a pound it is sure to commend itself.

ARISTON QUEEN'S.

Messrs. Muratti published on May 18th, in the *Daily Mail*, a full list of tobacconists, under their respective towns, who stock their celebrated brand. This advertisement has produced splendid results, and the quality of the product is so good, that once known to customers little further effort is needed. Retailers who were not included should give a trial order; by so doing they will be putting into stock a cigarette which will be continually asked for, and which will give them a liberal rate of profit.

Mr. John Bessie has severed his connection with the firm of Messrs. W. Sandorides & Co. Ltd., of 5, Old Bond Street, W., and has joined the well-known and old-established house of Loewe & Co., of 62, Haymarket, and 48, Lexington Street, Golden Square, London.

CIGAR ASH AS MEDICINE.—A youth named Rougier, who in his time has played many parts, was arrested on a charge of fraud at Paris on June 6th. Rougier was formerly a plate-washer at a restaurant, but he was ambitious. In turn he became a chemist's assistant, banker, and "doctor." He founded a bank and lent money, but the establishment, the police say, was conducted on very questionable lines. Some time afterwards, when the banking business became monotonous, Rougier blossomed forth as an "American specialist," undertaking to cure every known complaint by means of his wonderful remedies. Treatment was by letter only, and Rougier is said to have had many clients. The remedies, it is asserted, chiefly consisted of cigar ash. Yet so extraordinary is human credulity that in his room were found a number of letters, written in all good faith, no doubt, by many of his patients, testifying to the marvellous curative effect of the remedies. It need hardly be said that the majority of the patients were women.

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



MAL-KAH
CIGARETTES

GUARANTEED HAND MADE
FROM THE CREAM OF ORIENTAL TOBACCOS

ENGLAND

WRITE FOR PRICE LIST & TERMS TO MAL-KAH COMPANY, MANCHESTER.

TOBACCOS, CIGARS, and CIGARETTES. ♪ ♪

TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

Every known brand at manufacturers' own list prices. Endless variety of tobacconists' fancy goods and shop fittings, &c., &c. The trade only supplied. Opening orders a speciality. No shop complete without them!

SINGLETON & COLE, Ltd., 11-16, Cannon Street, **BIRMINGHAM.**

Branch Distributing Depots—LIVERPOOL, LEEDS, WOLVERHAMPTON, WALSALL.

Factories—SHREWSBURY.

The French Cigarette Paper Co., 120, CAMBERWELL ROAD, LONDON, S.E.

CIGARETTE PAPER MANUFACTURERS.

22 CARAT GUARANTEED GOLD TIPPED PAPERS, CORK TIPPED, AMBER TIPPED, IMITATION GOLD TIPPED, ALUMINIUM TIPPED PAPERS, MAIZE TIPS, STRAW TIPS, CORK TIPS, &c., &c. CIGARETTE BOXES AND LABELS.

Telegraphic Address: "EMAILLE," LONDON.

A.B.C. Code 4th and 5th Editions.



Telephone Nos.: 994 and 1168 Hop.

Price List free on application.

ADOLPH ELKIN & CO., Wholesale Tobacconists.

140 and 140a, Houndsditch, LONDON, E.C.

SPECIALITIES:

"LA NIKLE," 1d. Rothschild Cigar.

"ZEALANDIA," 2d. " " "

"BRITISH PLUCK," Dark Flaked Virginia.

"SPORTSMAN," Dark Flaked Virginia.

"GLOSSY," Gold Flake Honey Dew.

"MY SWEET," Mixture.

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

ONE HUNDRED YEARS.—In a village of Beachbrook, who is an accident some years ago her marketing a devotee of the

MR. GLADSTONE but when smoke with Wales dining with West of Mr. Gladstone. "W Magazine." "W to place his royal which gave him the smell of tobacco West, then seeing bringing the obit himself as having inveterate smoker the Prime Minister change his clothing

A CIGARETTE was caused in the walking about in his movements. In his pocket for horror by groups of precincts of the of its officials. In tobacco smoke and certainly with At the critical found, the unconcerned almost into the was dropped, and pocket.

SNUFF FOR people of this country devoutly thankful latest craze which in the "gay city" Paris are not only actually venturing mixture, and of "five o'clock" sneezing to talk. spread to London than is generally Englishwomen of old-established to "More clubmen case a few years sent their own expenses there are practical and the other ratl Some medical men and influenza."

LADIES AND EMPOWERS OF LEAVE.—Consider statement made by Western Railway smoking-carriages London barrister. carriages and employees. The case arose on

THE JAR

Our Smoking Mixture.

ONE HUNDRED—SHE HAS SMOKED FOR FIFTY YEARS.—In a quaint mite of a thatched cottage covered with creepers, and nestling on the side of a hill at the village of Beachbrook, Derbyshire, there lives Mrs. Holbrook, who is in her tooth year. Before she met with an accident some years ago she walked regularly to Belper to do her marketing. She is a lifelong abstainer, but has been a devotee of the weed for more than half a century.

MR. GLADSTONE'S CIGARETTE.—"I never knew him smoke but once—on the occasion of the Prince of Wales dining with him in Downing Street," says Sir Algernon West of Mr. Gladstone in an article in the current *Cornhill Magazine*. "With an old-fashioned courtliness, wishing to place his royal guest at his ease, he smoked a cigarette, which gave him more pain than pleasure; indeed, he hated the smell of tobacco." On another occasion Sir Algernon West, then secretary to Mr. Gladstone, was accused of bringing the obnoxious aroma into the study, and excused himself as having been with Sir William Harcourt, an inveterate smoker. "Does Harcourt smoke?" queried the Prime Minister. "I am sure if he does he always must change his clothes before he comes to me."

A CIGARETTE IN THE LOBBY.—Some amusement was caused in the Lobby by a newly-elected Liberal M.P. walking about with an unlighted cigarette in his mouth. His movements, as with an absent-minded air he groped in his pocket for wax vestas, were watched with fascinated horror by groups of messengers and policemen. The sacred precincts of the House had never before, in the memory of its officials, been threatened with such an outrage as tobacco smoke almost within view of the Speaker's chair, and certainly within reach of the Serjeant-at-Arms' nostrils. At the critical moment, however, when the match was found, the unconscious destroyer of Parliamentary tradition ran almost into the arms of one of the Whips. The match was dropped, and the cigarette disappeared into an inner pocket.

SNUFF FOR WOMEN.—For most Paris fashions the people of this country, and especially the women, are devoutly thankful, but few, it may be hoped, will follow the latest craze which now obsesses a small and exclusive set in the "gay city." A number of the "smart" women of Paris are not only carrying jewelled snuff-boxes, but are actually venturing on microscopic pinches of a scented mixture, and offering them to their friends. At one "five o'clock" given recently the women were too busy sneezing to talk. Fortunately, the fashion has not as yet spread to London. "The demand for snuff is much larger than is generally supposed, but we do not believe that Englishwomen of the present day would ever take it," an old-established tobacconist told an *Express* representative. "More clubmen are taking snuff, however, than was the case a few years ago. The days are gone when customers sent their own expensive recipes for us to 'make up.' Now there are practically only two snuffs—one slightly scented and the other rather strong—but both are very inexpensive. Some medical men recommend snuff as a preventive of colds and influenza."

LADIES AND "SMOKERS."—NO LAW WHICH EMPOWERS OCCUPANTS TO ORDER WOMEN TO LEAVE.—Considerable interest has been aroused by the statement made by a solicitor of the London and North-Western Railway that "ladies may be ordered out of smoking-carriages." There is no law, said an eminent London barrister, which forbids ladies entering smoking-carriages and empowers smokers to order them to leave. The case arose out of a passenger being summoned for

smoking in a non-smoking compartment, and the magistrate asked if the by-laws did not prohibit ladies from travelling in smoking-carriages? Though ladies may enter these compartments, it is illegal for men to enter those marked "Ladies." The law reads that "no male above the age of eight be permitted to occupy a compartment reserved for females." Every railway company, with the exception of the Metropolitan and District, which has special dispensation from the Board of Trade, is bound to supply smoking compartments. It is an offence to smoke in other carriages, but the law is seldom rigorously applied by English companies, unless at the instance of a passenger annoyed by the offence.

THE FIRST TOBACCO PIPES.—Prehistoric pipes are known to have been fashioned and smoked by the ancient and now extinct races of America—namely, the mound-builders of that portion which we now call the United States of America, and the peoples of the buried civilisations of Mexico and Peru. The pipes from these mounds, says a writer in the *Antiquary*, were made of various substances—different coloured lime and sandstones, slate shalites, quartzes, whinstones, and various kinds of clay. The habit of smoking dried herbs in pipes is also of great antiquity, both in the British Islands and in many parts of Europe and Asia. The Greeks and Romans smoked the fumes of dried leaves of coltsfoot as a cure for difficulty of breathing, &c. Sir John Hawkins first brought the tobacco plant to England in 1565, and Sir Walter Raleigh was the first to bring smoking into fashion about 1586. The earliest pipes used in Britain are stated to have been made from a walnut shell, and a straw for a stem, for smoking coltsfoot, hemp, and other vegetable substances. The first tobacco pipes were made of clay. The smallness of the bowl in the earlier specimens is doubtless familiar now to most of us by the number of specimens usually to be seen in museums. From the large number of examples of clay pipes found, it would seem that the use of tobacco must have become quite general by the beginning of the 17th century.

CIGARETTES AND INSANITY.—"Does cigarette smoking cause insanity?" was the direct question asked by a Committee of the Medico-Legal Society of New York of the medical superintendents of the hospitals for insane of the United States, and not a single case was reported in answer, says Dr. William B. Fletcher, in *Medical Progress*. "Responses from alienists of Europe showed great surprise, as the subject had never been thought of by them. Personally, I have examined over 200 works on insanity published in English, with the essence of German and French literature by translation, and by no alienist or medical writer of any repute is the word cigarette found in relation to causation, nor is smoking tobacco in any form mentioned in connection with mental disease. That tobacco in the form of cigarettes is not regarded as a factor in the production of insanity is proved by the fact that the question as to its use is not asked on any application blank of any public hospital for the insane in the world, neither does it occur in any application blank of any recognised standard life insurance company. In the past 20 years I have examined over 1,200 cases of nervous disease and insanity where the cause of the malady was given by their friends as the cigarette habit. In not one case have I reason to believe that tobacco had anything to do with the causation of the disease. The patients were all young men, and some of them insane without doubt. Some of them smoked cigarettes to excess, but their insanity was the cause of the excess; the excess was not the cause of the insanity."

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

Trade News and Notes.

WILLIAM MILLS ROTHWELL, of Mill Lane, Southport, Lancs., retired hairdresser and tobacconist, left £3,174.

Between 12,000,000 and 15,000,000 lbs. of tobacco are grown in South Africa every year, practically all of which is consumed in the country.

ROUGH ON "THE FATHERLAND."—Besides the import duty, a general tax of 5s. per thousand will henceforth be levied on cigarettes in Germany.

MILLIONS FROM MONOPOLY.—During the past year the State tobacco monopoly in France produced £14,721,771. There were 46,604 shops open, and 85,000 people employed. The heaviest consumption of tobacco was in the Department du Nord.

A number of the friends of **MR. JAMES YULE, jun.**, tobacconist, Union Street, Aberdeen, met him in the Queen's Rooms, on June 4th, for the purpose of presenting him with a handsome onyx timepiece and side ornaments on the occasion of his approaching marriage.

TOBACCO USED AS TEA.—Making a mistake between two packages, a sweep's wife at Burton recently made a beverage from tobacco instead of tea, and gave a cup of it to Arthur Wood, a carter, of Foston. He remarked upon the strength of the infusion, and shortly afterwards was taken ill, and had to be taken to the infirmary.

SUNDAY TRADING.—Mr. Thorne, on May 21st, asked the Home Secretary whether he would grant a return of the number of shopkeepers who had been summoned for Sunday trading under the Act of Charles II., and whether the Government were prepared to promote legislation to repeal the Sunday Trading Act. Mr. Gladstone, in reply, said that the totals for England and Wales were 2,925 in the year 1893, 2,729 in 1897, 4,959 in 1900, 5,510 in 1903, and 5,411 in 1904. The whole subject of Sunday trading was at present under the consideration of a joint Committee of the two Houses.

JUVENILE SMOKING.—On May 22nd Lord Reay moved the second reading of the Juvenile Smoking Bill, which, it was explained, was intended to carry out the unanimous recommendation of the Physical Deterioration (1904) Committee by prohibiting the sale of tobacco in any form to children under the age of 16 years, under a penalty of 20s. on a first conviction, of 40s. on a second, or subsequent conviction, and in addition on a third conviction of loss of license to sell tobacco. The Earl of Halsbury pointed out that the Bill as it stood would penalise a tobacconist, even though he did not knowingly sell.—Lord Fitzmaurice had no doubt the word "knowingly" would be inserted in the Bill.—Earl Beauchamp, speaking on behalf of the Home Office, said Mr. Gladstone would be glad to have the

Bill sent to a Select Committee, and there no doubt the point raised by the noble earl opposite would be dealt with.—The Bishop of Salisbury asked if penny-in-the-slot machines had been considered by the noble lord who moved the second reading of the Bill. He was passing by one of these machines recently and saw it surrounded by little boys, who were utilising their opportunity for obtaining cigarettes. Unless these machines were dealt with it would be impossible to prevent juvenile smoking.—The Marquis of Lansdowne thought there would be some difficulty in obtaining proof of age in dealing with a matter of this kind.—The Bill was then read a second time and referred to a Select Committee.

IMPERIAL TOBACCO ATHLETIC CLUB. OPENING OF A BOWLING GREEN.—On Saturday, May 12th, Mrs. R. H. Mardon opened a new bowling green at the Imperial Athletic Ground, Knowle. Steps were taken a year ago to make a green, but not until recently was the matter actively proceeded with and the bowling club firmly established, with Mr. W. J. Waldon, Captain, Mr. Phillips, Chairman of Committee, and Mr. G. England, Secretary.

About 80 members have so far joined the new club. At the opening ceremony the rinks of the new green were gaily outlined with flags, and music was provided by the band of the 3rd V.B. Gloucester Regiment. The visitors having assembled on the green, Mr. Waldon said it was a great pleasure for them to see Mr. and Mrs. Mardon present on the occasion of their starting what they hoped would be a very successful bowling green. They much regretted that Mr. G. A. Wills was not able to be present, and they deeply sympathised with him in the bereavement he had sustained. They hoped

that day would be the starting of a most successful club, and that in time the Imperial Club would become the champions of the West of England. A silver "jack" was then handed Mrs. Mardon, which she bowled down one of the rinks, and Mr. Mardon followed by sending down the first bowl. The silver "jack" was then presented Mrs. Mardon. An inscription on it ran thus: "Presented to Mrs. Mardon by the Imperial Bowling Club on the occasion of her opening the new bowling green at Knowle, May 12th, 1906."—Mrs. Mardon having smilingly bowed her acknowledgment, Mr. Phillips thanked her for her presence, and said they appreciated very much her kindness in having stepped into the breach caused by the absence of Mr. G. A. Wills, and in having visited them on the occasion of the opening of their new green.—Games were then started between the Bristol, Arrow, Weston-super-Mare, and Imperial teams, the respective skips being Mr. W. Osborne, Mr. S. Ingram, Mr. C. Hazelwood, and Mr. T. Bush. The rinks are situate at the Railway end of the ground, and add one more to the many pastimes provided by the Imperial Athletic Club in their well equipped ground. At a suitable interval on Saturday tea was provided the competing teams and other visitors, and the opening ceremony passed off very pleasantly.

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO., LONDON.

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

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

TOBACCONISTS AT PLAY.—An interesting cricket match between teams representing the London and the Nottingham branches of the Imperial Tobacco Company was played on June 2nd at the West London Cricket Ground, St. Quintin's Park. Unfortunately the weather was unfavourable, and consequently the attendance was limited. Batting first on a rather sodden wicket, the Londoners made only a modest exhibition, being dismissed for 64. The men from the lace town, though making a poor start, quickly recovered, and put together the excellent total of 173. After tea the players and friends, to the number of 200, gathered in the Pavilion, and spent a pleasant musical evening. The proceedings terminated with a hearty vote of thanks to the energetic and popular secretary, Mr. C. H. Thomas. Scores:—Imperial Tobacco Company.—A. E. Stanford, c Whittaker, b Davis, 9; E. Thorpe, b Davis, 3; R. Clements, c Whittaker, b Davis, 7; G. T. Butcher, c Draycott, b Davis, 0; E. Turner, b Draycott, 11; H. W. Wilson, c Woods, b Draycott, 6; C. Timperley, c Day, b Draycott, 12; G. P. Tull, c Pike, b Draycott, 0; C. Randall, not out, 5; Sagar, c Ellis, b Draycott, 0; F. Winter, b Bradshaw, 0; extras, 11; total, 64. John Player & Son.—A. Day, b Wilson, 7; C. Woods, run out, 22; J. Marrott, b Turner, 0; D. Ellis, b Wilson, 1; E. Pike, c and b Turner, 7; A. Davis, b Timperley, 23; T. Bradshaw, b Tull, 55; T. Hartwell, b Butcher, 33; T. Draycott, not out, 0; H. Lomax, c Randall, b Butcher, 0; R. Whittaker, b Tull, 0; extras, 25; total, 173.

Fires.

FIRE IN A TOBACCONIST'S SHOP.—Shortly after four o'clock one morning recently Police-constable Wharton observed smoke issuing from the roof of a shop at 57, Westgate, Bradford, occupied by Mr. Smithson, tobacconist. He at once signalled an alarm to the Fire Station, and Chief Officer Scott and a number of men in charge of the chemical engine were speedily upon the scene. The flames were extinguished before much damage had been done. The outbreak is supposed to have been caused by a gas jet igniting a beam in the roof.

Foreign.

AUSTRALIAN TOBACCO.—A consignment of about three-quarters of a ton of tobacco leaf grown in New South Wales has just arrived in London, and is to be put to a buyer's test to ascertain the market value of the samples. The Colonial Government are endeavouring to get the farmers to take up seriously what it is thought would prove a most profitable industry, and also to find a means of providing employment to the thousands of children in country districts.

HAVANA CIGAR PROSPECTS.—Although the present Havana tobacco crop will be a short one, owing to the excessive rains in Cuba at the beginning of the year, it is now assured that it will be much larger than the alarmists prophesied, and will be sufficient for all practical purposes. The factories of the American Trust have raised their prices, but the leading independent factories will not alter their rates. Consumers may rest assured that they will be able to get plenty of good Havanas at the usual prices.

U.S. TOBACCO IN GERMANY.—The Georg A. Jasmatzki Company, of Dresden, which is stated to be closely associated with the American Tobacco Trust, has been able for the first time in three years to pay a dividend on the share capital, which now amounts to £250,000. In 1903 the trading resulted in a loss, which was extinguished out of the net profits of £10,937 earned in 1904, and for 1905 the accounts show net profits of £25,325, which sum

has enabled the payment of a dividend at the rate of 6 per cent. The directors state that the inland sales of cigarettes again increased, but the exports declined, mainly on account of the constantly advancing import duties. It is not yet possible to say how the impending introduction of a cigarette tax in Germany will affect the course of business, but if the tax becomes law it is intended to arrange the prices according to the new situation of affairs.

NEW DARVEL BAY (BORNEO) TOBACCO.—The report of the New Darvel Bay (Borneo) Tobacco Plantations, Ltd., for the fifteen months to 31st December last, to be submitted to the meeting on 15th instant, states that the 1904 crop produced only 3,703 bales, against 5,856 bales in 1903, owing to a flood which destroyed a large quantity of tobacco, and was sold at an average price of about 2s. 0½d. per lb. The net result, after deducting all charges, including commissions to the general manager, assistant managers, and European employees on the estate, amounts to £10,612. An interim dividend of 1s. per share was paid on the 29th July last, and the directors now recommend, after placing £2,872 to reserve, the payment of a final dividend of 1s. per share, carrying forward £2,292. Part of the 1905 crop, viz., 3,462 bales, has already been sold, realising £51,000; there still remain 3,760 bales for disposal. The planting of the 1906 crop has now commenced.

THE CIGARETTE TAX IN GERMANY.—Considerable trouble is already being caused by the Inland Revenue tax on cigarettes at Berlin, which comes into force on July 1st. Manufacturers have, however, liberty to sell the existing stock untaxed until August 1st, and retailers until September 1st. The result is that the manufacturers have made a gigantic effort to produce enough stock to avoid payment of duty until the last possible moment. Workmen have not only been compelled to work overtime, but even to take work home. But the trade union has, however, made a vigorous protest against this activity. This action has in all probability been dictated by the serious strain to which the workers have been subjected, and also because of the practical certainty that many workmen will be dismissed after August 1st owing to the great over-production. A delegation, representing the trade union, has opened negotiations with the manufacturers, and in some instances the rate of production has already decreased.

TOBACCO MONOPOLY.—H.M. Minister at Lisbon (Hon. Sir F. H. Villiers, K.C.M.G.) has forwarded copy and summarised translation of the conditions, published in the *Diario do Governo*, under which tenders are invited for the renewal on more favourable terms for the Government for a period of 19 years of the concession granting the monopoly of the manufacture and importation of tobacco in Portugal. Tenders will be received at the Ministry of Finance, Lisbon, up to the 7th May. No proposal will be accepted which does not offer a minimum annual payment to the Government of 6,000 contos of reis (£1,333,000), and a share in the profits amounting to a minimum of 50 contos (£11,000) for each of the three first years of the contract, and increasing every three or four years up to 450 contos (£100,000) in the six last years. The concessionaire has the right of free importation, not only of tobacco but of all machinery, raw material, &c., connected with the industry of tobacco, excepting only paper. The present holders of the tobacco monopoly have a right of option, i.e., if they offer the same terms as the best tender received by the Government, the concession will be given to them on these terms. The *Diario* may be seen at the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.

COLONIAL TOBACCO.—Although not by any means of such importance as cotton growing within the Empire, the cultivation of tobacco has been tried in several of the dependencies with a fair amount of success. Leaving on one side the Indian and other Oriental brands which are pretty well known, the weed has been grown chiefly in South Africa and Australia, but, while the reports of

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

experts show that the soil is capable of bearing the best varieties known, for one reason or another it has failed to catch on as a paying industry. Most farmers and settlers in the sub-tropical dependencies have their own "patch," where enough can be grown for the requirements of their households, and perhaps some of the superfluous crop sold at the local township, or even, if of unusually good quality, sent to the capital. But there is hardly any export trade; it is not cured sufficiently well even to hold its ground completely against the expensive tobaccos manufactured in England or America, though these latter are heavily penalised by a high tariff. This is a question either of taste or carelessness, but if any attempt is to be made to introduce colonial tobacco on the British market, a radical change will have to be effected in the methods employed. So far it has not seemed worth while to our rapidly advancing colonies, for the crop requires a good deal more care than most others, as well as a fair amount of special knowledge; in addition, the profits are not so large nowadays as when the early Virginian planters grew rich in a few years. But as every new industry is a source of strength to the colony concerned, it should be well worth while for some of our emigrants with a small capital to turn their attention to this, or failing single efforts, for a co-operative association to be formed.—*The Globe*.

AMSTERDAM TOBACCO SALES.—The fifth sale of the season for Sumatra and Borneo tobacco took place on Friday, the 4th May, when 15,076 bales of Sumatra and 2,333 of Borneo leaf were offered to tender. The market was a strong one, and excellent prices ruled all round; but the dizzy heights attained in some earlier sales were not equalled. The severe slump in American securities has strongly affected the Amsterdam Bourse, and American buyers of tobacco. This is only natural in view of modern ramifications of commerce and finance. The tobacco market was, however, only weak by comparison with the extraordinary level of prices hitherto ruling; positively it was extremely strong. The highest price of the sale was obtained by the Paya Jambu Estates Company, which realised 265 cents, or 4s. 5d., a pound for 433 bales. This works out at over £33 a bale. Second place was tied for by the Amsterdam Langkat Co. and the United Lankat Plantations Company, Limited. The former sold 611 bales and the latter 882 bales at 244 cents, or 4s. 1d., a pound, equal to over £30 a bale. Third honours were taken by 857 bales bearing the private mark S. & R/B/Deli. The price was 234 cents, or 3s. 11d., equal to nearly £30 a bale. About 1,800 bales more of various brands realised 200 cents, or 3s. 4d., or over, and a large quantity was sold at 150 cents. Only 164 bales were reported below 100 cents, 1s. 8d.; and the lowest figure was 65 cents, or 1s. 1d. The Serdang Tabak Maatschappij sold 435 bales at 153 cents, or 2s. 6½d., getting on for £20 a bale; the New Darvel Bay Borneo Tobacco Company obtained 130 cents, or 2s. 2d., for a large line of 1,789 bales—over £16 a bale; and the New London Borneo Tobacco Company, Limited, realised 119 cents, or 2s., a pound, for 544 bales, say £15 a bale.—The seventh sale of the season for Sumatra and Borneo tobacco took place on June 1st. An unusually large quantity was offered, no less than 23,123 bales of Sumatra and 1,658 bales of Borneo, or a grand total of 24,781 bales, figuring in the sales list. This is about 50 per cent. more than the quantity usually offered at a sale, but the market took it without the least difficulty. Not a great deal of tobacco was sold in anticipation of the general tender, but the prices ruling were on all sides excellent. The Deli Maatschappij obtained first honours with 315 cents, or 5s. 3d., a pound for a splendid parcel of 814 bales. Second place was taken by the United Lankat Plantations Company, Limited, with 287 cents, or 4s. 9½d., for a parcel of 477 bales from its Brahrang estate. The same concern sold a further parcel of 400 bales from its Gerpa estate at 228 cents, or 3s. 9½d. The Rotterdam Deli Compagnie came third with 239 cents, or 4s., for 365 bales. About 3,300 bales more realised 200 cents or upwards, and comparatively little leaf

went below 100 cents, though a good many medium and low-grade parcels are beginning now to appear on all sides, as is only natural. The Serdang Tabak Maatschappij offered three lots, which averaged 69 cents, or 1s. 2d., for 615 bales. The greater portion of the Borneo tobacco was brought to market by the New London Borneo Tobacco Company, Limited, which sold 246 bales from its Ranau estate at 68 cents, or 1s. 1½d.; 456 bales from its Bandau estate at 96 cents, or 1s. 7d.; and 326 bales from Bongon at 156 cents, or 2s. 3d. The next sale will take place on the 29th inst., and there will be one sale in July, which will conclude the spring and summer sale season and leave over enough stock for about three sales in the autumn.

Law.

A QUEER 'BUS ACCIDENT.—One evening last October Mr. and Mrs. Brock, tobacconists, of Richmond, were seated on the top of an omnibus, on the near side, between Richmond and Kew. Just as the 'bus was passing a fire station the driver pulled in close to the pavement to let a van pass, with the result that Mrs. Brock was struck violently on the left eye by the fire station lamp, which projected almost to the kerb. She was cut to the bone, and is now compelled to wear glasses owing to the injury to her sight. On May 4th she sued the omnibus company—the New London and Suburban—for £50 damages. It was shown that the omnibus, when travelling in the gutter, projected about a foot over the pavement, and the judge ruled that if defendants placed on the highway such a vehicle they did so at their peril. An omnibus had no right to project over the pavement. Damages of £21 were allowed.

New Companies.

FALSTAFF PATENT PIPE COMPANY.—May 17th. £1,500 (£1). Manufacturers of and dealers in pipes, smokers' requisites, &c. No initial public issue. Registered without articles. 21, Bedford Hotel Chambers, Covent Garden, W.C. (88,000.)

Obituary.

The death occurred recently of Mr. THOS. J. RIGBY, of 115, Mile End Road, London, tobacconist, at the advanced age of 79 years.

SUDDEN DEATH OF A TOBACCO MAGNATE.—While struggling amid the crowd to reach the turnstiles of the Chester racecourse on Cup day, an unknown gentleman fell dead. The body was afterwards identified as that of Mr. Frederick Duncan Wills, of Brian Melland, Ashley Road, Altrincham, a member of the firm of Messrs. W. D. & H. O. Wills, tobacco manufacturers, Bristol.

Police.

BURGLARS' HAUL OF TOBACCO.—The premises of the Virginia Tobacco Company, in Hampstead Road, were on the morning of June 5th entered by thieves. It was found that a case had been upset, and that a large quantity of tobacco and cigars had been looted. The efforts of the thieves to discover the whereabouts of the day's takings were unrewarded, but it is estimated that between £80 and £90 worth of goods were removed.

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

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SWEETENED TOBACCO.—C. Heiligenstein, of 39, Charlotte Street, Fitzroy Square, was summoned last month for selling tobacco containing liquorice, an admixture prohibited under the Manufactured Tobacco Act, 1863, which was not enclosed in the Customs wrapper. Mr. Shaw said that an assistant from the Government laboratory called on the defendant, and bought a case of "King Cole" tobacco from him, paying 4½d. for it. When analysed it was found to have been sweetened with liquorice, and it was not enclosed in the proper Customs wrapper. On being spoken to about the matter the defendant said it was not sweetened. It was mentioned that he had been convicted once before in connection with a tobacco prosecution. Mr. Denman imposed a fine of £2, with 2s. costs.

EXCISE PROSECUTIONS.—Enrico Moretta, of Church Street, Soho, was summoned for selling wines, spirits, and tobacco without a licence in March last. Mr. Hawkins prosecuted on behalf of the Commissioners of Inland Revenue, and Mr. Lloyd Humphreys appeared for the defence. In opening the proceedings Mr. Hawkins said that the defendant's premises were registered as a club, but excisable articles were sold to an Inland Revenue officer who walked in with a foreigner and asked to be supplied. After evidence of the purchase of excisable articles had been given, Mr. Cope, of the Preventive Department, Somerset House, deposed that the defendant told him he held the lease of the house, and let the club premises at 20s. a week. He took the money that came into the club, and paid himself his rent and £1 a week as steward and secretary. The books were irregularly kept. Mr. Lloyd Humphreys, in defence, urged that the excise officer got into the club by the trick of walking in with a foreigner who might have been a member. Any club in London might be tricked in that way. The club in question had existed for some years without complaint, and if the magistrate thought that this was a proper method, "hoodwinking this secretary," he must leave it to the magistrate; but he would submit that there was no intent to violate the law. Mr. Denman came to the conclusion that the defendant had sold excisable articles without a licence, and ordered him to pay fines amounting, with costs, to £20 8s.

ATTACK ON A SCHOOLKEEPER.—At the Central Criminal Court last month, before Judge Rentoul, William Dace (30), porter, of no fixed abode, was found guilty of breaking and entering the premises of Mr. Albert Walter King, No. 8, St. John's Lane, Clerkenwell, on April 21st, and stealing meerschaum pipes and amber mouthpieces; and Charles Harvey (58), a coster of Jockey Fields, Theobald's Road, was convicted of receiving some of the property. Mr. J. F. Vesey Fitzgerald prosecuted. There was an indictment against both prisoners for occasioning actual bodily harm to William Buck, the caretaker of the Albion Place Schools, which are at the back of Mr. King's premises. On the night in question the warehouse of Mr. King was locked up as usual, but a few hours later the police found two of the windows open, and aroused Buck, who was left to watch in the playground of the schools. As he stood in the playground two men—one being Dace—came over the wall. He asked them what they were doing there, and one said "Nothing." He turned to call the police, when he received a heavy blow from a jemmy over the head, and was rendered unconscious. The men escaped, but three days later were arrested with some of the pipes and mouthpieces stolen from the warehouse in their possession. The police stated that Dace was a desperate character, well known in Kentish Town. He had been five times convicted. Harvey incited young men to rob vans, and disposed of the stolen property. Judge Rentoul sentenced Dace to four years' penal servitude and Harvey to nine months' hard labour.

THREE MEN FINED £250. FIND OF SMUGGLED TOBACCO AT BLYTH.—Heavy penalties were last month, at Blyth, inflicted on three foreign seafaring men, Adolf Wolgast, second mate of the steamer "Ragusa,"

Max Lunkenheimer, third mate, and Curt Zeuner, cook, for having smuggled 699 lbs. of tobacco, of the single value duty of £217 4s., on board the steamer "Ragusa," at Blyth Harbour, on May 3rd. Mr. M. A. Leavey, collector of Customs at Blyth, said the tobacco was discovered on the vessel under a quantity of potatoes, 88 boxes containing 22 lbs. each of cavendish tobacco, and four paper parcels containing 83 lbs. of shag tobacco. The excuse put forward by defendants was that the tobacco was not to be landed in this country, that it was intended for an Italian port, and that they were afraid to produce the tobacco on account of the penalty that might arise. The seizure was unparalleled in the history of Blyth. The tobacco was of excellent quality. He understood it could be purchased in Hamburg at a shilling a pound, and would be sold in this country for 2s. 6d. a pound. In the shops of the town it was usually sold at 5s. and 6s. a pound, which gave a very wide margin of profit to the smuggler. He was instructed by the Commissioners to ask for treble duty value, which amounted to £651 12s. and costs. For the defence, Mr. William Charlton, who was instructed by the German Vice-Consul, said it would be useless to deny that the defendants had committed the offence of concealing the tobacco, but their defence, he urged, was an honest one. The tobacco was not intended for this country at all, and there was no intention of landing it here or to defraud the British Revenue of anything whatever. The vessel had been sailing to Italian ports, and on the last voyage the defendants made engagements with some friends to purchase a special quality of tobacco in Germany, and take it out to them at Messina. The tobacco was purchased in Hamburg, at a time when it was expected the ship was going to Messina. The Bench fined the second and third mates £100 each and costs, or six months' imprisonment, and the cook £50 and costs or three months' imprisonment.

AUDACIOUS THEFT OF TOBACCO AT WIGAN. PRISONER'S TRICK AT THE PARCEL OFFICE.—At the Wigan Borough Police Court on June 4th, before Dr. Blair and Messrs. R. O. Burland, R. Bannister, J. Heaton, J. Phillips, R. Richards, and S. A. Oliver, a young man, well dressed and smart in appearance, named Leonard Mansell, of 25, Lord Byron Street, Salford, was charged with the theft of a large quantity of tobacco from the Lancashire and Yorkshire Railway Station. Chief Detective-Inspector Hornbrook, who prosecuted, said that the prisoner was charged with stealing by means of a trick from the parcel office at the Wigan Railway Station, on the 30th ult., a box of tobacco, valued at £15 7s. 4d., the property of the Lancashire and Yorkshire Railway Company. He proposed putting forward sufficient evidence to justify a remand, because he wanted to make further inquiries about the man. The facts were these. At 3.15 p.m. on the 30th a box and two casks of tobacco arrived at Wigan station from Stockport, for J. F. Ashton, Limited, tobacconists, Wigan. The packages were taken into the office, and shortly afterwards the prisoner presented himself at the counter and said to the clerk, "I believe you have some tobacco for Mr. Ashton." The clerk said "Yes," and the prisoner again spoke; "I want the smaller package. It is an order for Warrington and I have to take it." The clerk thought he was a genuine employee of Mr. Ashton, and let him have the box. He signed for it in the name of F. Froom, and got away with the tobacco. A report was sent to Manchester about the man having got away with the box, and he was instructed to make inquiries. He traced the man to Eccles on Friday, from Eccles to Salford, and to his home at Salford, and on Friday night, accompanied by other officers, he visited the prisoner's house at half-past ten and waited until he came in at a quarter to eleven. Prior to that he (the detective) had found a portion of the empty box broken up. He pointed out the pieces broken to the prisoner, and asked him how he accounted for them. He replied, "I know nothing at all about it." Subsequently he said, "I took it and I sold 60 pounds of tobacco to Mr. Richdale, of Pendleton, and the remainder of it is in my bedroom." He found

the tobacco, as the prisoner had stated, in his bedroom. Prisoner had admitted similar robberies at Manchester, at Derby, and at Blackpool.—Harry McLean, parcels clerk at Wigan, described how prisoner came to the office and obtained the box of tobacco.—Prisoner: I have several other confessions to make on the same principle. I thought it would be cleared up altogether, and I want a clean slate.—Mr. Ellis (magistrates' clerk): You will have an opportunity later on, or you may communicate with the prosecution if you like.—Mr. Hornbrook repeated his statement as evidence on oath. He said there was only about a pound missing out of the lot of 94 pounds of tobacco taken.—Prisoner was remanded to Preston goal for a week.

A BELFAST FOREMAN'S DOWNFALL. THEFT FROM HIS EMPLOYERS.—In the Custody Court, Belfast, on May 30th, before Mr. F. G. Hodder, R.M., Charles M'Grady, 1, Durham Street, was charged with the larceny of a quantity of tobacco, the property of Messrs. Murray, Sons & Co. Ltd. Mr. A. J. Lewis prosecuted, and Mr. Joseph Donnelly appeared for the accused. Mr. Lewis said the case was an aggravated one, and deserved exemplary punishment. A prosecution of a similar nature was before the Court the previous week, as a result of which notices warning the employees against stealing tobacco were posted in conspicuous places throughout the room in which the prisoner was engaged at work. The case was further aggravated by the fact that every person in the employment of the firm was allowed a certain quantity of tobacco gratis. The prisoner was actually carrying the tobacco out wrapped round his body.—Sergeant Baird said he visited the office of the firm on Monday afternoon at 5.30, and there saw the prisoner. Witness informed him that he was inquiring about stolen tobacco, and asked if accused had any of it. He replied in the affirmative, and at the same time handed witness the tobacco produced, which he took from the inside of the waistband of his trousers. The tobacco weighed slightly over three pounds. Witness understood the accused kept a tobacconist's shop. When cautioned the prisoner made no statement. The remainder of the tobacco produced was found in the accused's house.—Mr. Scott, the manager of Messrs. Murray's Tobacco Factory, said he could not say definitely how long the prisoner had been in the employment of the firm. He understood, however, it was about thirty years, having started as a boy and worked his way up till he attained the position of a foreman.—Mr. Donnelly: How do you know?—Witness: I know from hearsay.—Mr. Donnelly: Oh, never mind hearsay.—Continuing, witness said at the time of his arrest the prisoner was in charge of one of the rooms at a salary of 30s. a week. The value of the tobacco was 12s., while the quantity found at the accused's house was valued at 21s.—Mr. Donnelly produced a number of receipts showing that the prisoner had bought tobacco from the firm, the amount of which ran to about £70 since September of last year.—Mr. Scott (recalled) said the tobacco taken and also that found at the prisoner's house was not finished, and therefore would not have been sold.—The accused was then put on his plea, and, having admitted the offence, Mr. Donnelly addressed the Court in mitigation of sentence. He said the accused had a large family depending on him, and, as his Worship would see, he was advancing in years. Whatever his prospects might have been they were now entirely ruined, and when he got out of prison he intended to go to America. He asked his Worship to deal with the case as leniently as possible.—Mr. Scott (recalled) said the accused had previously borne a good character.—Mr. Hodder, in passing sentence, said the case was one of those in which a man in good employment took advantage of the position of trust in which he had been placed to pilfer and rob the people who had maintained him for a considerable number of years. It was not the sentence that he would impose that would be the punishment, but his situation had been forfeited and his character destroyed. In such cases in a city like Belfast, where mercantile transactions were being carried on from

day to day, and where trust must necessarily be placed in employees, he had always thought it his duty to punish severely people who had committed such breaches of trust. The case before him was precisely one of that description, and the most lenient sentence he could impose, having regard to all the facts, was one of two months' imprisonment with hard labour.

Public Companies.

PROFIT ON PIPES. KAPP & PETERSON, LTD. COMPLAINT OF IRISH SUPPORT.—Mr. M. K. Roche, J.P., presiding on May 14th at the annual meeting of Kapp & Peterson, Ltd., said the Board was very pleased to have so satisfactory a statement to make as to the year's working, showing as it did, after payment of all trade charges, &c., and adding the balance from last account, total earnings of £6,472. Out of this an interim dividend had been paid amounting to £1,066, leaving a balance of £5,406 for disposal. A dividend for the half-year ended January 13th, 1906, of 6 per cent. per annum on the £16,270 Preference Shares and of 7½ per cent. for the same period on the £16,556 Ordinary Shares was recommended. Other sums were thus allocated—£628 to write off patents and goodwill, £454 to write off machinery and trade utensils, £1,500 to go to building fund, £600 to go to doubtful debts fund, £1,117 carried to next account; £1,500 is being allocated to re-building the Company's premises, 111 Grafton Street, for which a new lease had been granted by the Corporation. The Chairman said they were still continuing the very conservative policy adopted at the formation of the company, thus placing it on a still sounder and more secure position. The company, he claimed, was in simply a unique position of strength and stability. They had a growing trade, and were at present striving to extend it in India, China, and Japan. Their make of pipes, as attested by exhibition gold and silver medal awards, was at the highest possible standard, and they intended keeping it so. The Chairman regretted to say that the support they received in Ireland, especially in the south, was far from satisfactory. Outside clay pipes their firm was the only makers of pipes in Ireland; their prices were very reasonable, yet Ireland was the only part of the world where they were not getting their share of the trade. In Ulster, however, their sales were satisfactory and growing, but in the south the support received was very far from what, in justice, they were entitled to. If they got support for their Irish manufacture in Ireland in anything like a fair proportion, it would mean their giving employment to some additional scores of Irish people. From the figures for the present year, so far as it had gone, he could confidently say that their outlook was as bright, and possibly brighter, than it had been since the company was formed. There was also a decided improvement in the value of their shares. He concluded by moving the adoption of the dividends recommended.—Mr. R. Kapp, in seconding, said he estimated the value of the Company's property at £81,000, the £1 shares being worth from £2 10s. to £3 each.—The report, &c., were adopted unanimously, and the retiring director, Mr. R. A. Millner, was re-elected.

DOG THAT SMOKES.—A carter in Wigan owns a very sagacious Newfoundland dog, which is very fond of a quiet smoke. His master once put a lighted pipe into the animal's mouth, and was surprised when he commenced to puff clouds of smoke out, like an ordinary human being. Now he accompanies his master to market, and sits contentedly smoking his pipe, to the admiration of all beholders. The dog receives presents of almost a pound of tobacco daily, and his master, who is also an inveterate smoker, says he has over 200 lb. of the fragrant weed stowed away at home, all of which has been received as presents to his canine companion.

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

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From the "London Gazette."

Receiving Orders.

PICKET, ELIZA, tobacconist, &c., 98, Humberstone Road, Leicester. Date of order, May 29th, 1906.

HEATHCOTE, LEOPOLD, tobacconist, &c., 4, Beech Grove, Boroughbridge Road, previously Kirkgate, Knaresborough, Yorks. Date of order, May 2nd, 1906.

WEST, FRANK, tobacconist, &c., 8, Summercourt Road, Southend-on-Sea, late Waterloo House, Leigh Hill, Leigh-on-Sea, Essex. Date of order, May 9th, 1906.

BANKS, HERBERT COATES, tobacconist, &c., late 76, Northgate, now 25, Oakland Gardens, Harrowgate Hill, Darlington, Durham. Date of order, May 25th, 1906.

First Meetings and Public Examinations.

HEATHCOTE, LEOPOLD, tobacconist, &c., Beech Grove, Boroughbridge Road, previously at Kirkgate, Knaresborough, Yorks. Public examination, Courts of Justice, York, June 8th, 1906, at 11.

LEE, WILLIAM, tobacconist, &c., 14, Cleveland Street, Doncaster. First meeting, June 21st, 1906, at 12.30 p.m., at Official Receiver's Office, Sheffield. Public examination, June 21st, 1906, at 2 p.m., County Court, Sheffield.

WEST, FRANK, tobacconist, &c., Summercourt Road, Southend-on-Sea, late Waterloo House, Leigh Hill, Leigh-on-Sea, Essex. Public examination, Shirehall, Chelmsford, June 6th, 1906, at 10.

Adjudications.

PICKET, ELIZA, tobacconist, &c., 98, Humberstone Road, Leicester. Date of order, May 29th, 1906.

BANKS, HERBERT COATES, tobacconist, &c., late 76, Northgate, now 25, Oakland Gardens, Harrowgate Hill, Darlington. Date of order, May 25th, 1906.

HEATHCOTE, LEOPOLD, tobacconist, &c., 4, Beech Grove, Boroughbridge Road, previously Kirkgate, Knaresborough, Yorks. Date of order, May 2nd, 1906.

WEST, FRANK, tobacconist, &c., 8, Summercourt Road, Southend-on-Sea, late Waterloo House, Leigh Hill, Leigh-on-Sea, Essex. Date of order, May 9th, 1906.

Notices of Intended Dividends.

STEPHENSON, WILLIAM, tobacconist, 3, High Street, Spennymoor, co. Durham. Last day for proofs, June 2nd, 1906. Trustee, W. A. Ellis, 3, Manor Place, Sunderland.

METCALF, EDITH HANNAH, 21, Hanson Lane, Halifax. Last day for proofs, June 16th, 1906. Trustee, E. E. Deane, Official Receiver, Town Hall Chambers, Halifax.

REYNOLDS, GEORGE, tobacconist, 20, Marine Drive, 9, Union Crescent, and Station Road, Margate, Kent. Last day for proofs, June 6th, 1906. Trustee, J. O. Morris, 68, Castle Street, Canterbury.

HARD, GEORGE, wholesale and retail tobacconist, &c., 7, North Street, Portslade-by-the-Sea; 99, Western Road,

Hove; 84, High Street, New Shoreham; and 9, North Street, Portslade-by-the-Sea, Sussex. Last day for proofs, June 9th, 1906. Trustee, G. F. Hyde, 56, Warrior Square, St. Leonards-on-Sea.

Notices of Dividends.

SMITH, WALKER, tobacconist, &c., 8, Legrams Lane, Bradford. First and final of 9½d., at 29, Tyrrel Street, Bradford.

JONES, WILLIAM, tobacconist, &c., 12, Walter Road, Swansea. First and final of 2s. 7½d., at 31, Alexandra Road, Swansea.

PARROTT, HARRY (trading as Midland Cigar Company), tobacco dealer, 17, St. Nicholas Square, Leicester. First and final of 1s. 9½d., at 1, Berridge Street, Leicester, June 6th, 1906.

CHILD, CEPHAS ORLANDO CHAPMAN, tobacconist, &c., 1, West Street, 11 and 41, Central Beach, Wellington Terrace, and Waverley Terrace, Blackpool. First of 2s. 6d., at 25, Birley Street, Blackpool.

JONES, JOHN ATTERBURY, and HERBERT LUCAS JONES (trading as Jones Brothers), tobacconists, &c., 31, Cricklade Road, Bishopston, and 67a, Gloucester Road, Horfield, and 85, Stokes Croft, Bristol. First of 1s. 6d., at Gresham Buildings, 18, Nicholas Street, Bristol.

Application for Debtor's Discharge.

BASTOW, LIONEL CHAS., formerly brewer and cigar merchant, Victoria Street, Newark-upon-Trent, Nottinghamshire. June 29th, 1906, at 10.30, at County Court House, St. Peter's Gate, Nottingham.

Orders made on Applications for Discharge.

CARR, JOHN WALTER, tobacconist, &c., High Street, Newmarket St. Mary. Discharge suspended for two years.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. Discharge suspended for two years and six months. Date of order, April 11th, 1906.

CHINN, JOSEPH SAMUEL, tobacconist, &c., 4, Digbeth, Birmingham. Discharge granted subject to judgment being entered by the Official Receiver against the Bankrupt for the sum of £12. Date of order, April 26th, 1906.

WILKINSON, FREDERICK BEARDSSELL, tobacconist, 49, Grove Street, and 37a, John William Street, Huddersfield, Yorks. Discharge suspended for two years. Bankrupt to be discharged as from March 28th, 1908.

THEODORIDES, LEONIDAS (trading under the style of L. Theodore & Co.), cigar dealer, 14, Plymouth View, Chorlton-on-Medlock, Manchester; prior thereto 19, Wallace Avenue, Rusholme, Manchester, and 25, Corporation Street, Manchester. Discharge suspended for two years, and that he be discharged as from May 2nd, 1908.

Important Notice.

The "Cigarette World"

is now published at

32, BROADWAY,

WIMBLEDON, S.W.,

To which address all communications should be sent.

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

Notices of Release of Trustees.

HOSKINS, FRED WATHEN, tobacconist, 74, Commercial Road, Newport, Mon. Trustee, E. F. Gardner, Westgate Chambers, Newport, Mon. Date of order, April 23rd, 1906.

PEACOCK, FREDERICK GEORGE, and DAVID GEORGE ADAMS (trading together in co-partnership as Peacock & Adams), tobacconists, &c., 43, Westgate Street, Ipswich. Trustee, F. Messent, 36, Princes Street, Ipswich. Date of order, April 18th, 1906.

Dissolutions of Partnerships.

CATCHPOLE, ARTHUR EVERARD, and WALTER THORPE, under the style of A. Everard & Co., tobacconists, 15, Blackfriars Road, London, S.E. The business in future will be carried on by Walter Thorpe alone, in his own name.

FRANKAL, LEON, and MICHAEL SCHIFF, tobacco and cigarette manufacturers, 35, Harrow Alley, Houndsditch, London, E.C., under the style of Frankal & Co. All debts due to or owing by the late firm will be received and paid by Michael Schiff, of 122, Amhurst Road, Hackney, London, N.E.

The Duty on Stripped Tobacco.

DEBATE IN THE HOUSE OF COMMONS.

On the question that Clause 2—with respect to the duty on stripped tobacco—should stand part of the Bill,

Mr. Courthope (U., Sussex, Rye) declared that he was strongly opposed to the proposal.

Mr. Fell (U., Great Yarmouth) agreed with his hon. friend. The tax might bring a certain amount of profit to the tobacco monopoly, but no one pretended that it could benefit the consumer. Besides—and this was an all-important consideration—it would deprive a large number of British working people of their means of livelihood.

Mr. Austen Chamberlain pointed out that the proposal would cause a great disturbance in the tobacco trade of the country. Was the fact that it would have a certain amount of protective influence a justification for creating so much confusion? It was no doubt so protective that it had practically eliminated all competition in our country, and that when our market was threatened by great American trusts our manufacturers were enabled to form trusts of their own and to beat the Americans out of the market. In the matter of this tax it was, he declared, so far as the Government was concerned, a case of straining at the gnat and swallowing the camel.

Mr. McKenna said that the main consideration with the Chancellor of the Exchequer in relation to this change was to obtain money. The previous arrangement, whilst disagreeable to the trade, had been absolutely barren of revenue. The duty had been prohibitive so far as the introduction of stripped tobacco into this country was concerned. They were asked why they named the particular sum of a halfpenny. It was because experience had guided them to it as the point which would be most favourable. They knew that strips would not come in at the threepence; they had seen the result of a three-halfpenny charge; and they had made their calculations accordingly. As to the amount of revenue, the total amount of tobacco taken out of bond for consumption was, roughly, about 88 million pounds in the course of the year, and it was estimated that somewhere about 50 to 60 million pounds would be taken out in the form of strips.

Mr. Harmood-Banner (U., Liverpool, Everton) opposed the clause.

UNPRODUCTIVE TO THE REVENUE.

Mr. Asquith said it was asked, "Why do you not abolish these protective duties on tobacco?" The reply was that there was undoubtedly a protective element in the existing tobacco scale. Mr. Gladstone recognised that when a trade had grown up under the shadow of Protection, and a vast number of vested interests had, if they liked, been artificially engendered and rooted by the effect of that system, however strong might be their devotion to Free Trade, they could not at one blow abolish such a system without doing great injustice. And that was why Mr. Gladstone decided to retain the tobacco duties, although he very largely reduced the protective element. How different was this from what Mr. Austen Chamberlain did when, as Chancellor of the Exchequer, he introduced a system of differentiation, of which no one had ever before heard—a system which was injurious to the trade and unproductive to the revenue! The Government proposed to put an end to that differentiation, and were blamed because they did not tear up by the roots the whole system of the tobacco duties.

Mr. Austen Chamberlain asked whether it was worth while to make this small change, when the Government were not prepared to remove the entire protective element from the tobacco duties? It was absurd to tinker at the little question of strips, and to leave the greater question untouched.

The Committee divided:—


For the Amendment..	..	..	44
Against .. .. .	..	..	266
Government majority	..	..	222

AN OMNIBUS FOR SMOKERS.—One of the new "Vanguard" motor-omnibuses on the summer service to Brighton has a compartment reserved for smokers. It is a well-appointed vehicle, without seats on the roof. The smoking compartment is in front, just behind the chauffeur, and has a separate entrance. It is understood that if the plan proves a success the same system will be installed on all new omnibuses made for the company's London service.

M.P.'S SNUFF.—A suggestion is now being made that tobacco shall be supplied free in the library of the House of Commons and shall become a charge on the Estimates. It is not generally known that members and officials are already gratuitously supplied with snuff, and that a generous country sets aside £200 a year to indulge M.P.'s in a vicious habit. The common snuff-box is kept at the entrance to the House, under the eye of an official, and all are free to replenish their private stores.

LADIES AND SMOKING.—The West End jewellers are exhibiting all sorts of novelties for lady smokers, who are evidently becoming more numerous every day judging by the amount of catering for their custom that goes on. A jeweller in Piccadilly is said to be doing "good business" with a cigarette case of the size of an ordinary silver pocket matchbox. It contains five cigarettes about 1½ inches in length, and a gold cigarette holder. Two good whiffs will consume a whole cigarette, but it will last the fair smoker a quarter of an hour.

SUBSTITUTES FOR TOBACCO.—Sailors on long cruises sometimes exhaust their tobacco. Thence untold misery and many ingenious efforts to create a tobacco substitute. Tea and coffee make the best tobacco substitutes. They smoke freely in pipe or cigarettes, and their taste and aroma are not unpleasant. But they burn the mouth and rack the nerves. Rope-yarn—the untwisted parts of rope and oakum—is smoked by sailors as a last resort. Bark peeled from the hoops of salt beef and pork barrels is also smoked when the limit is reached. These things smoke abominably, and the black fumes that they give forth from the sailors' mouths are always accompanied by oaths and imprecations. Yet many a desperate sailor has smoked them.

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

THE UNITED KINGDOM

Cigar Manufacturers' Federation.



THE Annual Meeting of the United Kingdom Cigar Manufacturers' Association was held on May 26th last at Bentinck Buildings, Wheeler Gate, Nottingham. The President, Mr. C. A. Goodman, of Leicester, was absent through indisposition, and Mr. A. H. Dexter occupied the chair.

The Committee, in the course of their seventh annual report, stated that, in consequence of the alteration of duty on stripped tobacco, a special meeting of the members of the Federation was summoned to consider the position and decide upon the course of action to adopt. A Sub-committee was appointed to prepare facts relative to the tobacco drawbacks, and submit the same to the Chancellor of the Exchequer, with the object of convincing him that any reduction in the rate of drawback would be unjust. That had been done, and a deputation also waited upon the Financial Secretary to the Treasury, when a promise was obtained that the drawback upon stalks would remain unaltered. It was unanimously resolved that the members of the Federation could not make any reduction of price on account of the duty alteration. The question of supplying cigars for ships' stores on drawback direct from a licensed factory had been taken up with much vigour during the past year. The Chancellor of the Exchequer intimated that he was prepared to favourably consider a new clause to the Revenue Bill, which Lord Henry Bentinck kindly undertook to move, viz.:—"The Commissioners of Customs may permit, subject to such regulations as may be prescribed by them, the shipment on drawback for use as stores, of British manufactured tobacco, including cigars and cigarettes, in packages containing such quantities as they may allow direct from the premises of a licensed manufacturer of tobacco, and the like drawback shall be payable upon the shipment of the tobacco as would be payable upon the deposit of the tobacco in a bonded warehouse to be used as ships' stores." The clause was dropped last session, however, much to the regret of the Federation. An endeavour was then made to obtain the consent of the Chancellor of the Exchequer to the "constructive warehousing" of tobacco, but he replied that such a concession could only be granted by means of fresh legislation. For the time being, therefore, pending the recent General Election, the question had been in abeyance, but the Committee had reason to believe that the new clause above mentioned would be granted in the Revenue Bill now before Parliament. The Board of Customs had been asked to amend its regulations as to the deposit of stalks, &c., for abandonment in the King's warehouses. Entry had in certain cases been refused because no representative of the firms sending the stalks was present to receive, weigh, and stow them away in the warehouse. Instructions have now been issued which the Commissioners hope will remove all further cause for a similar complaint. The Committee had also been successful in obtaining the consent of the Commissioners of Inland Revenue to agree to refrain from requiring fresh bonds to cover export of tobacco, &c., by post, in cases where a trader had already given a bond for general export.

The Chairman, in moving the adoption of the annual report and balance sheet, proposed a vote of thanks to Mr. Arthur Richardson, M.P., for the assistance he gave to

a deputation from the Association that attended at the House of Commons.

This was seconded by Mr. Sykes, and carried unanimously.

A number of matters affecting the trade were subsequently discussed.

The election of officers then took place, when the following were elected:—*President*—Mr. A. H. Dexter, of Nottingham. *Vice-Presidents*—Mr. C. A. Goodman, Leicester; Mr. R. W. Coppock, Nottingham. *Treasurer*—Mr. T. J. Fletcher, Nottingham. *Committee*—Mr. R. Wolf; Messrs. T. Riley, jun., T. Tyler, B. J. Robinson, P. E. Stafford, E. Alton, and A. L. Wilson were re-elected. *Auditor*—Mr. P. L. Lambert. *London Association*—Messrs. G. J. Freeman and E. P. Burton were re-appointed honorary members.

It is interesting to note that Mr. A. H. Dexter was the first President of this Federation in 1899. He was re-elected in 1903, and this is therefore the third time he has filled that office.

The following balance sheet was presented and adopted:—

CASH ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 1905.

		INCOME.			
		£	s. d.	£	s. d.
To Balance brought forward from last year	.. .. .			34	0 6
„ Members' Subscriptions:—					
27 at £1 is.	.. .. .	28	7 0		
4 at £1 is. (1901-2-3-4)	.. .. .	4	4 0		
				32	11 0
„ Bank Interest	.. .. .			0	13 9
				<u>£67</u>	<u>5 3</u>
		EXPENDITURE.			
		£	s. d.	£	s. d.
By Sundry Payments:—					
Postages, Stationery, &c.	.. .. .	3	2 6		
Printing	.. .. .	2	13 6		
				5	16 0
„ Sub-committee's Expenses in connection with the Rebate Question	.. .. .			10	10 0
„ Expenses in connection with "Eagle and Flag" opposition	.. .. .			4	4 0
„ Secretary's Salary	.. .. .			10	10 0
„ Dinner Expenses:—					
Hotel	.. .. .	7	10 0		
Musicians	.. .. .	2	9 0		
				9	19 0
Less 22 Tickets at 5s.	.. .. .	5	10 0		
				4	9 0
„ Balance in hand	.. .. .			31	16 3
				<u>£67</u>	<u>5 3</u>

I have examined the above accounts and find the same to be correct.

PERCY L. LAMBERT,

March 8th, 1906.

Auditor.

THE "PALADINI" CIGAR.—A RELIABLE 3d., MADE FROM PERFECTLY BLENDED HAVANA AND BORNEO.—SAMPLES FROM J. MILLHOFF & CO. LTD., 27, COMMERCIAL STREET, LONDON.

BUDGET CHANGES:

IMPORTANT CORRESPONDENCE.

As President of the United Kingdom Cigarette Manufacturers' Association, Mr. P. Teofani has sent a copy of the following correspondence which has passed between his Association and the Treasury:—

18, Bury Street,
St. Mary Axe, London, E.C.,
May 7th, 1906.

RIGHT HONOURABLE SIR,—I am desired to inform you that the members of the United Kingdom Cigarette Manufacturers' Association feel deeply concerned at the reduction of the differential duty on stripped tobacco to ½d. per lb., and more particularly at the proposed reduction of the export rates on British manufactured tobacco and the rebate on the offal accruing from the manufacture of cigarettes, &c., and to request that the export rates and rebate remain either unaltered or increased.

Dealing with the proposed reduction of this rebate, and to the reductions of the drawback rates governing the export of British manufactured cigarettes, this Association is filled with alarm, since the rates established by the Tobacco Drawback Committee were regarded as only fair even when all-leaf tobacco was manufactured, and any reduction will seriously menace our export trade and cripple it in some of the markets abroad. In view of the expressed intention to lower these rates, this Association submits the following data, extracted from the Government Chemist's report of the Inter-Departmental Committee, with a view to show that the present rebate on offals should rather be increased than be diminished:—

	<i>Per cent.</i>
Average moisture in bright Virginia stalks or mid-ribs	= 16.95
Dry tobacco	83.05
Total	100.00
<hr/>	
86 × 3s.	
83.05	= 3s. 1¼d. per lb. for cigarette tobacco stalk.

In the case of cigarette smalls, dust, and sand—

	<i>Per cent.</i>
Average moisture bright Virginia leaf and strips ..	= 14.68
Dry tobacco	85.32
Total	100.00
<hr/>	
86 × 3s.	
85.32	= 3s. 0.28d.

This calculation neglects the presence of 2½ per cent. of unavoidable sand on which a Customs duty of 3s. per lb. has been paid, consequently a cigarette manufacturer practically pays on the actual tobacco cleared a Customs duty of 3s. 0.9d. per lb. This additional 0.9d. added to the above 3s. 0.28d. makes the rebate on smalls 3s. 1.18d. per lb.

It will thus be seen that, apart altogether from any question of a differential duty on stripped tobacco, there can be no justification for a reduction of the rebate either on stalks or smalls. This Association earnestly hopes that no reduction may be made. The figures can be tested, and the rate of 3s. 1d. on offals represents the minimum that cigarette manufacturers are entitled to.

Having submitted that the proper rate on the offals should be 3s. 1d. per lb., this Association desires to bring forward the following data in order to show the proper rate

of drawback payable on British-made exported cigarettes. The working data was compiled last year, and consequently was subsequent to the information given to the Tobacco Drawback Committee.

VIRGINIA TOBACCO.

Unmanufactured Tobacco Used.

lbs.		<i>£ s. d.</i>
50	Leaf, containing 15.70 per cent. moisture, at 3s. per lb.	7 10 0
50	Strips, containing 13.85 per cent. moisture, at 3s. 0½d. per lb.	7 12 1
	Interest, 5 per cent., three months	0 3 9
	Revenue restrictions, calculated at 1d. per lb.	0 8 4
<hr/>		
100	Total	<u>£15 14 2</u>

Products of Manufacture.

lbs.		<i>£ s. d.</i>
10.05	Stalks, containing 16.50 per cent. moisture = 9.75 lbs. at 3s. 1d.	1 10 0
2.42	Smalls, containing 13.89 per cent. moisture = 2.42 lbs. at 3s. 1d.	0 7 5
8.76	Dust, &c., containing 13.50 per cent. moisture and 35.72 per cent. inorganic = 6.63 lbs. at 3s. 1d.	1 0 5
2.14	Absolute loss of material in manufacture	
76.63	Cigarettes, containing 16.83 per cent. moisture = 74.10 lbs. at 14 per cent. moisture	12 16 4
<hr/>		
100.00	Total	<u>£15 14 2</u>

£12 16s. 4d.

Export rate of drawback = $\frac{£12\ 16s.\ 4d.}{74.10} = 3s.\ 5\ 5/8d.\ \text{per lb.}$

It will thus be seen that the proper rate of drawback for British manufactured cigarettes works out at 3s. 5½d. per lb., basing calculations on a strip tobacco duty of 3s. 0½d. per lb., and offal at 3s. 1d. A similar experiment was made on Turkish tobacco, with practically the same result. The rate of drawback for cigarettes on a free-trade basis should therefore be between 3s. 5d. and 3s. 6d. per lb. Any reduction of these rates will result in not giving the exporter the return of duty which is proper and due to him, and so handicap him when competing on foreign and colonial markets.

The Cigarette Association desires to point out that the export trade in cigarettes is a rapidly increasing one, over 162,000,000 being exported in March of this year, of which 148,000,000 were exported from bond without any drawback being granted, and 14,000,000 on drawback.

As matters are, it is extremely difficult to compete on foreign markets, either with these bonded manufacturers or the foreigner, and instead of placing further obstacles in the way of the little man, as the proposed reduction of the drawback rates will do, this Association feels that the opposite course should be adopted by giving what Mr. Gladstone always allowed, namely, "the turn of the scale" in favour of the home manufacturer.

So discouraged are some of the members of this Association with the difficulty of coping with increasing tariffs abroad and an utter want of sympathy from statesmen at home that some of us are seriously contemplating the

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establishment of branch factories abroad, where we shall be welcomed, and to that extent diminishing employment and output at home.

One point may be given in conclusion. It is the disappointment of this Association that nothing has been proposed in the present Budget towards removing the great obstacle which prevents us from supplying our own ships, &c., direct from our factories. This matter has been constantly brought forward for redress, but without any result.

I have the honour to be, Sir,
Your obedient servant,

P. TEOFANI.

To the Right Hon. Herbert H. Asquith.

Treasury Chambers,
Whitehall, S.W.,

May 9th, 1906.

SIR.—I am desired by the Chancellor of the Exchequer to acknowledge the receipt of your letter of the 7th inst., and to say that you will see, upon reference to the Finance Bill, as introduced into the House of Commons, that no reduction is proposed in the rate of drawback upon smalls, shorts, or other refuse of tobacco, which will remain at 3s. 1d. per lb.

The reduction in the rate of drawback upon manufactured cigarettes to 3s. 4d. the lb. is consequential upon the reduction in the rate of duty upon stripped tobacco, and is, in fact, merely a reversion to the rate recommended by the Tobacco Drawback Committee before the additional duty upon stripped tobacco was imposed.

With reference to the last paragraph of your letter, I am to call your attention to Clause 2 (4) of the Finance Bill, which will, Mr. Asquith hopes, if carried into law, remove the grievance of which you complain.

Yours faithfully,

JOHN BRADBURY.

P. Teofani, Esq.

18, Bury Street,
St. Mary Axe, London, E.C.,
May 12th, 1906.

RIGHT HONOURABLE SIR,—On behalf of the United Kingdom Cigarette Manufacturers' Association, I desire to heartily thank you for leaving the rebate on offals untouched, and also for the facilities about to be granted for the supplying of ships' stores with cigarettes direct from the factory. Whilst feeling indebted to you for obtaining these benefits, the fact that you propose to reduce the export rates on cigarettes causes deep dissatisfaction, and I desire once more to approach you and to ask your reconsideration, with a view to your permitting the old export rate to stand.

The Tobacco Drawback Committee recommended the present export rate on cigarettes, with strips at 3s. 3d. per lb.

In your letter of the 9th inst. you state that the cigarette duty is a reversion to the rate recommended by the Committee before the additional duty upon stripped tobacco was imposed. I venture to point out that you have overlooked the fact that the present duty on stripped tobacco is 3s. 0½d. per lb., not 3s. 6d., and therefore it is not fair for the export rate to be put back to the same level as before the additional duty upon stripped tobacco was imposed. The "turn of the scale" is against us in this respect.

The principle of the Tobacco Drawback Committee was to increase the export rate consequent on an increase in the Customs rate, and therefore the set-back to 3s. 4d. on a basis of 3s. is illiberal.

In reducing the export rate on cigarettes, we feel that exporters will have to suffer for the imposition of an inadequate differential duty on stripped tobacco. The opinion and experience in the tobacco trade is that 1½d. is an all-round equitable compensating charge for imported

strips, and with such a rate in force it is felt that there would have been no necessity to touch the export rates. But with an inadequate Customs duty on stripped tobacco it is proposed to have an inadequate drawback allowance on export goods, consequently all leaf users and cigarette exporters will be prejudicially affected in the future, and their interests are bound to suffer on foreign and colonial markets. The difference of 1d. per lb. abroad in price will mean a great pecuniary loss, and a corresponding advantage to foreign competitors. The Inter-Departmental Committee showed that the drawback then in force was not sufficient to recoup the manufacturers.

It is further desired to point out another reason why the export rates on cigarettes should not be reduced—namely, that the present rates have been found to be barely sufficient to recoup a manufacturer for the duty paid on the raw article. Especially when shipping ordinary Virginian cigarettes, exporters find that the losses from sand are so heavy that only a rate of 3s. 7d. per lb. would be sufficient to repay them. In view of the fact that by far the majority of cigarettes exported are made from this particular kind of leaf, manufacturers feel that in reducing the export rate a great injustice will be done to them.

It is further desired to point out that cigarette manufacturers in bond have a great advantage over those not manufacturing in bond, the former receiving the full benefit of the export while paying no duties.

In these circumstances, it is earnestly hoped that a reconsideration of this question will result in your foregoing the proposed reduction, and so giving a free and open hand for cigarette manufacturers to develop their export trade.

I have the honour to remain, Sir,

Your obedient servant,

P. TEOFANI.

President, The United Kingdom Cigarette
Manufacturers' Association.

The Right Hon. Herbert H. Asquith,
Chancellor of the Exchequer.

Treasury Chambers,
Whitehall, S.W.,
May 15th, 1906.

SIR,—I am desired by the Chancellor of the Exchequer to acknowledge the receipt of your letter of the 14th inst., and to say that the decision at which he has arrived with reference to the drawback rates is based upon careful consideration of all circumstances. Mr. Asquith is aware that the rates recommended for manufactured tobacco and cigarettes by the Departmental Committee were based on a 3s. duty on "strips," but the method of calculation which they adopted gives the same result for a 3s. 0½d. rate.

Yours faithfully,

JOHN BRADBURY.

PAUPERS' TOBACCO. OLD MEN SAID TO PREFER IT TO FOOD.—There was an interesting discussion at the Blackburn Board of Guardians on May 19th. Mr. Grimshaw moved the rejection of a recommendation that the age at which paupers should be allowed tobacco should be reduced from 70 to 65 years. He pointed out that the cost of tobacco for workhouse inmates rose from £5 in 1892 to £196 in 1902. Mr. Hammond objected to old smokers being deprived of this favourite luxury, and Mr. Riley remarked that old people would rather have less food and more tobacco. (Laughter.) Mr. Knowles was opposed to old men, who sat by the fire playing dominoes, having any further luxuries. Mr. F. Eccles accused the objectors to tobacco of "niggardliness," and bullying. The Chairman: That is not true, and you ought to withdraw that remark.—Mr. Eccles: I am not going to.—The Chairman: You ought to.—Mr. Eccles: Well, I repeat I am not going to. The resolution of Mr. Grimshaw was defeated.

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

THE OGDEN BONUS.



THE interminable litigation over this matter has again been providing occupation for the courts and fat fees for the lawyers. On May 17th, the Court of Appeal heard an appeal in the case of Dukin and others v. Ogdens, Limited, from the order of a Master which required defendants to give further and better answers to interrogatories. Defendants had previously approached Mr. Justice Sutton in chambers and the learned Judge had suggested that there should be an inquiry before Mr. Justice Lawrence, as the case of Nathan v. Ogdens was to come before him. The defendants agreed to this course but refused to agree to that Judge making any order in the present case, and upon his ordering the inquiry appealed. The court held that Mr. Justice Lawrence had no jurisdiction to make the order and desired the parties to go again before Mr. Justice Sutton. Mr. Justice Sutton whereupon confirmed the Master's order, but fixed no limit of time in which the interrogatories were to be answered, and accordingly the replies could not be used in the case of Nathan v. Ogden. In the result the court allowed the appeal, giving defendants costs in any event. The case of Nathan v. Ogden came before Mr. Justice Lawrence on May 21st.

The inner history of what Mr. Rufus Isaacs, K.C., called "The Tobacco War" was related in Mr. Justice A. T. Lawrence's Court on May 21st, when Mr. Henry Gerald Nathan and others claimed damages from Messrs. Ogdens, Limited, for breach of agreement under which Messrs. Ogdens were to distribute a share of a bonus of £200,000 and the profits for four years.

There were some 900 other plaintiffs, but by agreement they have been divided into five classes, and one claimant has been selected to represent each class. The matter, said Mr. Isaacs, had already formed considerable litigation, and the question at issue was whether or not Ogdens, Limited, should carry on their business for four years. He reminded the Court that long before the four years in which they were to share the profits with their customers expired, they sold the business (in September, 1902) to the Imperial Tobacco Company. This, it was argued, on their behalf, was not a breach of agreement, because Ogdens had never stipulated to carry on their business for a certain number of years.

The House of Lords, however, decided that there was an obligation on the part of Ogdens, Limited, to carry on the business for four years.

Mr. Nathan had been paid the bonus for two quarters, and he now claimed damages for the non-payment of the bonus for the unexpired period, and the share of the profits for the whole period. There had also, he contended, been an improper distribution of the bonus to persons who were not entitled to it, and he had not, therefore, received his proper share.

STORY OF THE TOBACCO WAR.

"The whole of this action," said Mr. Isaacs, "arises from the Tobacco War. Prior to 1901 the trade was in the hands of a large number of manufacturers—Wills, Players, &c. The manufacturers dealt with the wholesale and large retail firms. The smaller shopkeepers obtained their goods from the wholesale people. This is important because of the large number of small dealers who before 1901 did not deal direct with Ogdens. That firm's profits for the years 1898-99, 1899-1900, 1900-01 were respectively £26,854, £46,730, and £38,330, and the goodwill of the firm was fixed at £29,000. In 1901 Mr. Duke, of the

American Tobacco Company, bought up practically all the shares in Ogdens, Limited, and in October of that year the Tobacco War was started.

"The Imperial Tobacco Company sought to tie their customers by offering them inducements—Ogdens started lowering prices so as to create a large demand. Their main scheme was to counteract a move by the Imperial Tobacco Company, who issued a circular by which the retailers would be in the position of 'tied-houses.' Thereupon Ogdens came forward with the great offer.

"In March, 1902, the Imperial Tobacco Company drew up a scheme setting aside £50,000 for participation among their trade customers. Ogdens upon this sent a wire to each retailer asking them not to sign the agreement until the retailers had seen their (Ogdens') scheme of bonuses.

"Six months after the bonus scheme Ogdens, Limited, sold their business at an enormous profit. The Imperial Tobacco Company paid one and a half millions for the buildings, stock, plant, machinery, and goodwill. The Imperial Company did not take over the liability of Ogdens' scheme for bonus distribution—they were left to discharge it themselves.

"Mr. Nathan had received two bonuses, one in July, 1902, of £146 16s., his proportion of £50,000 bonus, the other in September, 1902, which was £126 5s. 5d. This bonus was distributed among 4,670 customers. Mr. Nathan's purchases from October 31st, 1901, to March, 1902, amounted to £857, and from July, 1902, to October the figure rose to £1,380, thus showing that from the time of the bonus scheme Mr. Nathan regarded himself as a kind of partner in Ogdens' business."

OGDENS' "BOOMERS."

Mr. Isaacs explained that Ogdens, to push their sales, sent travellers to little shops—"boomers," as they are known to the trade—who transmitted the orders, not to Ogdens, but to the wholesale house for the district. When Ogdens sold the business the "boomers" still went out, but orders were now sent direct to the Imperial Tobacco Company.

Mr. Nathan thus lost all the custom which Ogdens' "boomers" brought to him. The prices of Ogdens' goods had also been raised.

"The strongest feature of the case is," said Mr. Isaacs, "the amount paid for the goodwill of Ogdens by the Imperial Tobacco Company, which showed the great value of the bonus scheme."

Mr. Nathan went into the witness box and said that he received, in common with other traders, the telegram from Ogdens advising him not to sign the Imperial Tobacco Company's agreement until he had seen their scheme. He signed Ogdens' agreement, and Mr. Charles Ogden asked him to induce others to join.

"He was one of Ogdens' best soldiers in the war," interposed Sir Edward Carson, who was briefed for the defendants.

Mr. Nathan smiled. He said that he opened a shop in Houndsditch, which he mainly devoted to selling Ogdens' goods, because Mr. Charles Ogden had said it was going to be a big thing. After Ogdens sold their business the prices went up—the "boomers" did not send their orders to him, and his takings went down.

Mr. Elles Hills, the accountant, was recalled with the object of further examining him with regard to a tabular statement handed in dealing with the consideration paid in September, 1902, by the Imperial Tobacco Company to Ogdens. Witness said that he gathered from the liquidator's

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

accounts and from the books and files of Ogdens' Company that a large sum was paid by the Imperial Tobacco Company to Ogdens. The sum of 1½ millions sterling paid for the goodwill was paid—one-third in preference shares at par, one-third in debentures at par, and one-third in cash. There was issued by the Imperial Tobacco Company 3,000,000 in 1% preference shares, to which number they were limited by the agreement. These shares realised £322,500. Then the debentures realised £470,317, which was also somewhat over par. There was also an issue of ordinary shares, but he was not able to trace the result with regard to them. Asked what was the amount received by Ogdens in addition to £1,500,000 for goodwill, witness gave the additional sum as £1,600,000.

In cross examination, witness said the books showed £300,000 book debts and that £1,000,000 was due to the American company which was financing Ogdens. He found that even including these large sums the assets were in excess of the liabilities.

Sir E. Carson.—Do you mean that after Ogdens had paid back the amount due to the American company the assets would show a surplus? Yes, certainly. According to the liquidator's summary on the back of his cash account the assets are shown as £1,374,000 and the liabilities £1,060,000, which showed a surplus of over £300,000.

Sir E. Carson.—But what about the ordinary shareholders? Well, they had their million and a half for goodwill.

Sir E. Carson.—Do you know that the American company advanced money to Ogdens at 4 per cent., which was less than the market price? That is probable, as the company were financing them with the object of getting hold of the monopoly of the trade in the United Kingdom.

In reply to Mr. Isaacs, witness said he had taken the figures which he had given from the liquidator's statements. They were in fact the liquidator's figures.

Mr. Isaacs said the question as to an account which had been held over the previous evening he proposed to deal with by putting in the liquidator's answers to interrogatories in another action, but which it had been decided should be available here. Those answers gave the names and addresses of certain persons who had signed the Imperial agreement before October, 1902, and who were therefore not entitled to participate in the bonus distribution. On this he should argue that plaintiff was entitled to an account.

After putting in the interrogatories and the liquidator's answers, Mr. Isaacs called for the books containing the names of persons who had signed the Ogdens agreement and also the books showing the names of persons who had signed the Imperial Company's agreement.

A list of names taken from the books in question was handed in and Mr. Isaacs said he must also have access to the books.

Sir Edward Carson opened the case for the defendants. He said there could be no distribution of profits if no profits were realised. In fact, there were no profits, and it was impossible under the conditions to earn profits. Further, he contended that the defendants were not bound under their agreements to make profits. He submitted that in a previous case tried before the Lord Chief Justice the question as to the £1,500,000 paid for goodwill being anticipatory profit was decided against the then plaintiff, so that he did not see how the plaintiff could expect to succeed here upon his claim to share in profits which did not exist. The fact was that the American invasion of England was a failure, so far as all events as the tobacco trade was concerned. The speculation of buying up Ogdens was a failure. There was a big continuing and growing loss which the parties concerned determined if possible to cut. This accounted for the negotiations with the Imperial Tobacco Company, which was as anxious to get rid of Ogdens as Ogdens were to get out of the trade. The Imperial Tobacco Company first offered £500,000. Ogdens shook their heads. Then came the offer of a million. The answer was still "No." "Oh, well," said the Imperial,

"we'll give you a million and a half," and thereupon the parties shook hands. It was just like buying a cow in a fair. There was no going into books to ascertain the result of trade, but just a buying-up of the concern to get rid of opposition and the cutting of trade prices. He submitted that no profit had been made by Ogdens, and no profit was possible under the conditions.

Plaintiff's case having closed, that for the defence was presented. It appeared to be that though the House of Lords had laid it down that, so far as the bonus of £200,000 a year was concerned, there was a specific contract by Ogdens to pay persons in the position of the plaintiffs their shares for the four years promised, they had distinguished the question of profits from that of bonus. There could, it was said, be no distribution of profits if no profits were made, and, in fact, it was said no profits were made. The defendants, it was urged, moreover, under the agreement were not bound to make profits, and the £1,500,000 for goodwill received by the defendants from the Imperial Company in shares was not, it was submitted, profit within the agreement. Plaintiff, it was said, could not share in profits which did not exist.

Sir Edward Carson, in continuation of his opening statement, referred his lordship to the terms of the contract into which plaintiff had entered with Ogdens. He said if the scheme had continued the plaintiff could not have been in a position to sign the Imperial Company's contract or that of any other company after even the four years. He observed that plaintiff was not bound to buy any of Ogdens' goods, and he also asked his lordship to consider whether Ogdens might not have been compelled to increase their prices owing to the position in which they found themselves. Nothing appeared in the agreement to prevent that, and distinct evidence could be given on that point.

Mr. James Inskip, a Bristol solicitor, who acted for the Imperial Tobacco Company, deposed to having been closely associated with the transactions which took place between Ogdens and the Imperial Tobacco Company. He knew all the facts relating to the matter, and he knew that the prices were considerably reduced at Ogdens when the turnover increased. Referring to the discussion relating to the one and a half millions of money which was paid for the goodwill of the business, no reference was made to profits when that figure was arrived at. It was known to the Imperial Tobacco Company that Ogdens were not making liberal profits.

Continuing the case for Ogdens, Sir Edward Carson called his lordship's attention to the terms of the contract into which the plaintiff entered with the defendant company. If the scheme had continued the plaintiff would not have been able to sign the Imperial Company contract or that of any other company even after the four years.

His Lordship.—You mean he could not have signed a bonus contract?

Sir E. Carson.—Or a boycotting contract, which is more important. As it happened, counsel went on, Mr. Nathan became cleared of his obligation under Ogdens' agreement, and was enabled to enter into a new bonus agreement with the Imperial Company which might last for all time, and not merely for the balance of four years. Under the agreement with the defendant company Mr. Nathan was not bound, practically, to buy any of Ogdens' goods at all. The contract would have been fulfilled by a merely nominal purchase. Then there were other matters to be considered. The Imperial Company might have lowered their prices, and then people might have preferred to buy their goods to those of Ogdens'. As it was, when Mr. Nathan bought £2,000 worth of goods from the defendants he bought £4,395 worth from the Imperial Company. It was important to consider, in assessing damages, whether, in the three and a half years left, he would not have run the risk of losing a considerable portion of the bonus, to which otherwise he would have been entitled, owing to the popularity of the Imperial goods, or by the cutting down of prices by that company. With their capital of £18,000,000 it was a question whether the Imperial Company would not

have been able to oust Ogdens. The state of things with the defendant company must have led to bankruptcy, unless the shareholders were content to go on speculating with the hope that in the long run they might beat the Imperial Company. The position of the two companies must be taken into consideration. The Imperial Company was not a speculation, while Ogdens depended entirely upon the speculative instincts of the American company, which held its shares. Counsel asked his lordship to consider whether, under the circumstances, Ogdens might not have been compelled to raise their prices. There was nothing in the bonus agreement to prevent that.

Mr. James Inskip, a solicitor of Bristol, was the first witness for the defence. He said he was closely associated with the negotiations between the Imperial Tobacco Company and Ogdens, which resulted in the sale of the latter. Prices were substantially reduced by Ogdens after the increase in their turnover. Witness was present at the discussion concerning the price of £1,500,000 which was paid for the goodwill of Ogdens. That figure was arrived at without any reference whatsoever to the profits. The directors of the Imperial Tobacco Company well knew that Ogdens were not making liberal profits. The Imperial Tobacco Company was very successful, and its shares were very valuable. First there were the preference shares, which carried a preferential dividend of 5½ per cent. In the market they were worth 26s. 9d. to 27s. per £1 share. Very good dividends had been paid from the start.

Mr. George Nelson Pike, who is in the employment of the Imperial Tobacco Company, was called for the defence. He produced the original bonus agreement, signed December 3rd, 1902, which was still in force. From May 1st, 1902, till October 31st of that year the purchases by plaintiff from the Imperial Company amounted to £4,594 15s. 3d., of which sum £4,356 1s. 2d. was for bonus-bearing goods, while the purchases by the plaintiff from the Ogden branch during the period between November 1st, 1902, and April 30th, 1903, were £4,982 4s. 10d., £878 5s. 9d. of this amount being for bonus-bearing goods.

Mr. George Nicholson, of Messrs. Harwood Banner & Co., chartered accountants, Liverpool, gave evidence as to the examining of defendants' books. The American system of book-keeping had been introduced by defendants in 1901. With reference to sales by the defendants, witness said that from November 30th, 1901, to March 31st, 1902, when the bonus scheme was about commencing, defendants' sales amounted to £593,083 17s. 1d., there being a loss during that time of £151,699 13s. The sales for the period beginning March 31st, 1902, to September 30th of that year were £1,237,093 and the loss on that amounted to £224,877 4s. 8d. That loss represented the trade business, and did not include the bonus. It was merely a trading loss. Defendants' liabilities on September 30th, 1902, were £1,273,000 odd, and if they had continued the scheme for six months longer their capital and entire reserve fund would have been exhausted. If Ogdens had had to immediately meet the demands of the American company great difficulty would have been experienced in getting the money from other quarters.

The case was adjourned.

WITH A TOBACCONIST.—"A long, low strip of land, a valley between high hills, lies five miles outside of Havana, and there," said a cigar dealer, "the best tobacco in the world is grown. The name of the place is Abajo, and the Vuelta Abajo crops are always bought up two or three years in advance of their planting. They yield only 35,000 cigars annually. These cigars sometimes sell as high as £30 a hundred—six shillings apiece. Vuelta Abajo cigars are only smoked by kings and millionaires. There are many so-called Vuelta Abajos on the market. But the real thing, once smoked, can never be mistaken, for there is no other tobacco in the world with an aroma at once so powerful and so delicate."

Should Parsons Smoke?

VIEWS AND CONCLUSIONS OF A SMOKING METHODIST.

FROM time to time we are confronted with various questions appertaining to clergymen and parsons. "Should parsons eat peas?" was at one time the leading query amongst the whole intellectual universe, and now the question: "Should parsons smoke?" remains to be solved.

A minister of the Gospel, despite his high calling, is, after all, only human. His mind must, of necessity, battle with the same passions and temptations which continually wage warfare against the souls of ordinary individuals. But I have noticed that ministers are divided upon the question as to whether smoking is a sin, or whether it is a perfectly harmless virtue.

During the course of the years I have closely studied the Methodist parson, both as a preacher and member of society, I have observed that the minister who smokes is the better preacher, more logical, and with a keener insight into human needs than the non-smoking parson, who seems to possess some strange apathy suggestive of a thought that this life was never meant for him.

As a study in contrasts, take the following examples. The non-smoking minister enters your house, asks all the inmates if they are saved, picks up the Torrey-Alexander hymn-book, and starts humming the "Glory Song," or "No Not One." This is the signal for everyone to stop joking, and to listen to a vivid description of the beauties of the hymns, illustrated by selections on the piano.

The visit terminates in a prayer-meeting, and a few parting words of warning, after which the male section pull out their pipes and create a halo of smoke.

The smoking parson is generally boisterously high-spirited and decidedly humorous. He inquires about the latest football news; whether it is true that Donachie, of Everton, now chews the toothpick so long used by Meredith, of Manchester, in order to make his play as brilliant? He takes a sporting interest in everyone and everything, and smokes thick twist.

He also smokes anything else in the tobacco line, from the dainty cigarette to the "special cigar for visitors only." He flirts with the girls, and chaffs the boys; spins out yarns which only Methodist ministers can manufacture.

He will tell you that, when a student in Didsbury College, he and a few more rowdy companions borrowed a sheep without asking anyone, and placed it in a fellow-student's room when the occupant was absent for a while. Then, when the student returned, absorbed in his own meditations, and opened his study door, the sheep dashed out and upset him on the floor, while a chorus of voices from the other end of the passage chanted the well-known strains of "I was a wandering sheep."

Oh, yes, the smoking-parson is a right-down jolly good fellow, splendid in company, sympathetic as a visitor, and excelling as a strong preacher. A great many "circuits" always seek, at the end of every three years, ministers who smoke, because they invariably turn out successes.

My revered pater, who has always been a staunch Methodist, and a smoker of clay pipes, has been "circuit steward" twice over, and is still a Christian. All good Methodists know that a circuit steward is an important man endowed with great power in the Church. Once every "quarter" my genial parent would invite all the ministers and officers of our particular "circuit" to a festive supper, followed by a smoking confab.

One minister did not smoke, but he always brought an empty pipe with him, and kept it between his lips just for the sake of sociability.

Of course, smoking must ever be a matter of taste, not of necessity, but the parson who woos the weed courts a genial and cheery disposition, an air of good humour and jocularity which must ever remain foreign to the non-smoking parson.

—Manchester Evening Chronicle.

SMOKE

B. D. V.

THE KING

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TOBACCOES.

THE TOBACCO MARKETS.

Messrs. FRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of June 1st, 1906:—

There has been a moderate business in NORTH AMERICAN TOBACCO during the past month.

The May Imports were:—1,641 Hhds.; Deliveries 1,176 Hhds.; the present Stock being 25,968 Hhds., against 27,305 Hhds. in 1905; 28,705 Hhds. in 1904; 35,002 Hhds. in 1903; 32,273 Hhds. in 1902; 37,301 Hhds. in 1901; and 35,456 Hhds. in 1900.

WESTERN LEAF AND STRIPS.—The higher prices asked for Strips curtailed business.

VIRGINIA LEAF AND STRIPS.—A fair business, principally in Semi-Bright Leaf.

JAPAN.—Fair amount of business.

DUTCH.—In demand, but stock on sale limited.

JAVA. LATAKIA. SAMSON. CHINA. TURKEY. GREEK. } Some good parcels on the market.

THE FOLLOWING QUOTATIONS MAY BE TAKEN AS REPRESENTATIVE OF THE MONTH'S PRICES.

	Per lb.
Virginia Leaf, common, middling and semi-bright color, and good to fine ...	4½d. @ 6½d.
Strips, common, middling and semi-bright color, and good to fine ...	5½d. ,, 8d.
Kentucky Leaf, common, middling good and fine ...	3½d. ,, 4½d.
Strips, common, middling good and fine ...	4½d. ,, 6½d.
Maryland and Ohio ...	7d. ,, 9d.
Negrohead and Cavendish—common and heated, middling to good, fine, bright and soft pressed ...	6d. @ 1/3
Columbian ...	3d. ,, 6d.
Java ...	4½d. ,, 10d.
Turkey ...	3½d. ,, 7/-
Japan ...	nominal.
China ...	5d. @ 7d.
Sumatra ...	6d. ,, 5/-
Samson ...	4d. ,, 4/6
Latukia ...	4d. ,, 1/6
Paraguay ...	3½d.
Greek ...	3½d. ,, 6d.
German and Dutch ...	4d. ,, 1/3
Manilla ...	5½d. ,, 2/6
Havana ...	1/- ,, 5/-
Yara and Cuba ...	1/3 ,, 3/6
Esmeralda ...	—
Cigars ...	2/-
Cheroots and Cigars, Manilla ...	2/- ,, 4/-

BOARD OF TRADE RETURNS, month ended April 30th.

	1904. lbs.	1905. lbs.	1906. lbs.
TOBACCO.			
Unmanufactured (from U.S.A.) ...	2,496,145	865,075	743,921
Stemmed (,, other Countries ...	229,092	145,601	91,008
Total Imports ...	2,725,237	1,010,676	834,931
Home Consumption ...	5,052,324	3,473,787	2,349,641
Unmanufactured (from U.S.A.) ...	4,328,376	4,007,927	6,749,486
Unstemmed (,, other Countries ...	726,120	620,676	470,816
Total Imports ...	5,054,496	4,628,603	7,220,302
Home Consumption ...	4,083,939	2,531,298	4,246,109
Total (from U.S.A.) ...	6,824,521	4,873,002	7,493,409
Unmanufactured (,, other Countries ...	955,212	766,277	561,824
TOTAL IMPORTS ...	7,779,733	5,639,279	8,055,233
HOME CONSUMPTION ...	9,136,263	6,005,085	6,593,050

BOARD OF TRADE RETURNS, four months ended April 30th.

	1904. lbs.	1905. lbs.	1906. lbs.
TOBACCO.			
Unmanufactured (from U.S.A.) ...	13,221,675	2,924,095	3,883,684
Stemmed (,, other Countries ...	832,859	529,117	370,175
Total Imports ...	14,054,534	3,453,212	4,253,859
Home Consumption ...	21,083,349	15,512,899	10,974,272
Unmanufactured (from U.S.A.) ...	12,394,226	17,256,340	23,526,498
Unstemmed (,, other Countries ...	2,235,429	3,078,523	3,168,683
Total Imports ...	14,629,655	20,334,863	26,695,181
Home Consumption ...	8,546,957	11,383,314	18,343,998
Total (from U.S.A.) ...	25,615,901	20,180,435	27,410,182
Unmanufactured (,, other Countries ...	3,068,288	3,607,640	3,538,858
TOTAL IMPORTS ...	28,684,189	23,788,075	30,949,040
HOME CONSUMPTION ...	29,630,306	26,896,213	29,318,270

BONDED WAREHOUSE ACCOUNT, four months ended April 30th.

	1904. lbs.	1905. lbs.	1906. lbs.
Tobacco Unmanufactured ...	187,882,000	197,158,000	186,494,000
Foreign Manufactured and Snuff ...	3,518,000	2,805,000	2,440,000

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR MAY, 1906:—

	Virginia Stemmed.	Virginia Unstemmed.	Kentucky Stemmed.	Kentucky Unstemmed.	Maryland and Ohio.	Negro and Cavendish.	Dutch and German.	Havana, Cuba, and Yara.	Java.	Paraguay.	Columbian.	Turkey.	Greek.	Manilla.	East India.	China.	Japan.	Florida.	Australian.	Hungarian.	Latukia.	Havana Cigars.	St. Domingo.	Varanas and South American.	Esmeralda.	Brazil.	Manilla Cigars.	other notes.
Stock, 24th April, 1906	5855	1199	5162	3943	347	10955	1251	2974	17268	1160	921	22811	1968	395	112804	220	4507	18	617	10503	1612	265	1794	187	341	1481	2753	
Landed since	5	739	—	886	20	164	70	26	2052	26	—	710	—	1	643	50	—	259	—	9	—	478	—	20	101	85	144	
Total Stock	5860	1938	5162	3929	367	11119	1321	3000	19320	1186	921	23521	1968	396	113247	270	4507	18	626	10508	2090	265	1814	187	442	1566	2997	
Exported	6	6	—	—	5	198	—	7	32	—	—	107	29	—	—	—	—	—	—	—	—	—	—	—	—	—	17	
Bonded	115	220	77	26	3	35	11	7	188	14	18	343	19	—	—	57	8	39	—	5	107	12	—	—	4	19	13	
Duty Paid	187	253	185	70	14	12	84	124	1183	31	48	804	28	11	7	104	31	505	—	60	233	401	—	42	15	92	67	
Deliveries	398	488	262	90	22	245	95	138	1403	45	66	1254	76	11	7	159	53	549	2	65	340	417	—	43	15	96	103	
Imports from Jan. 1st to 24th May, 1906	54250	—	1036	237	970	142	754	7147	571	106	2866	691	34	654	400	90	2556	—	326	1345	2133	—	315	3	350	381	417	
Increase 1906	—	477	—	588	222	118	—	—	2719	445	—	—	—	210	24	647	272	—	—	—	—	—	—	176	—	—	—	
Decrease	793	—	59	—	—	—	391	99	—	—	45	5327	—	—	—	—	—	—	—	182	131	1074	—	—	107	45	147	
Deliveries from Jan. 1st to 24th May, 1906	1247	1915	1276	412	60	1255	420	4349	6195	220	291	6065	364	54	12	727	289	2111	2	307	1842	2009	—	201	81	442	485	
Increase 1906	1576	1068	1812	236	47	1237	370	482	7277	192	168	4854	264	119	9	860	535	2475	—	392	2384	2036	—	274	70	288	572	
Decrease	320	—	536	—	—	—	—	—	1082	—	37	123	1211	100	—	—	—	—	—	—	—	—	—	—	—	11	154	

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