

# PHILLIPS

—  SWEET  —

# GUINEA

# GOLD

# 5

## CIGARETTES

# 1<sup>D</sup>

Guaranteed Pure Virginia.

*Sweet, Cool, and Fragrant.*

# COLONIAL EMPIRE

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

# SIDNEY PULLINGER, LTD.

BIRMINGHAM AND NOTTINGHAM.

culties in the way would be enormous. There already exists a clause in last year's Finance Bill, providing that the duties levied on goods or commodities are the duties chargeable on the date of actual removal, and any previous payments made in respect of the goods shall be treated merely as payments on account. This clause, however, has produced very little effect, since it does not meet the case of goods actually removed before the new duties come into operation.

The Chancellor of the Exchequer last year sprung the Budget upon the country, and he can hardly be surprised if traders take methods to prevent their being again caught napping. It is all very well to talk about patriotism, but no business man, in these days of keen competition, can afford to neglect any legitimate opportunity of gaining an advantage. Neither can it be called gambling for the traders whose products already return such enormous sums to the Revenue to minimise the risk of having to pay more. They know from experience that whenever money is wanted they will have to find it, and they would be foolish indeed if they did not take ordinary precautions.

Sir Michael Hicks-Beach said in the House that the best way to prevent such "gambling" would be not to tax some of the articles which had been cleared so extensively, and thus indicated that, at least in some cases, the scare would prove to be baseless. Everybody is asking, was tobacco meant by this enigmatic utterance? Let us hope so—we cannot say more; but in any case the chances were so much in favour of increased taxation that no prudent man could afford to neglect to make himself as safe as possible.

We trust that when the Budget is brought forward it will be found to contain an entire change in our whole system of taxation. The area of taxation should be so widened as to prevent the undue burdens now placed upon certain articles, almost necessities of life, and we hope Sir Michael Hicks-Beach will have the pluck and foresight to manfully face the situation.

JUDGE PURNELL, of the Third Circuit Court of Wisconsin, has just granted a divorce to a complaining wife, on the ground that her husband had been depraved in mind and body by excessive cigarette smoking. Any stick does to beat a dog with, and it appears that almost any reason seems to serve "across the pond" for severing the marriage bond.

ACCORDING to a statement made by Mr. Key, the new Alliance has enrolled close on 1,000 members. This Mr. Key seems to consider most satisfactory, but it scarcely bears out the roseate anticipation of Mr. St. John at the start of the new body. It must, moreover, not be forgotten that, in order to secure even this number, members have been admitted at the rate of 2s. for the first year, instead of 10s. The object of this is not denied; it is to impress the manufacturers, who have very wisely declined to commit themselves till they see that the trade is organised and united. We do not fancy they are likely to be impressed in this way, since there is no guarantee whatever, that men who pay 2s. for one year will pay 10s. for every year afterwards. There might

have been something in the notion of making the first year's subscription heavier, in order to meet initial expenses, and then permanently lower afterwards, and this would have secured all the genuine enthusiasts in the trade; it would not, however, have caught the waverers, and the present scheme enables canvassers to secure support on the ground of cheapness, though what proportion of those joining now at 2s. will remain to pay 10s. can only be conjectured. We cannot say that we are favourably impressed with the prospects of the new Alliance; indeed, we consider 1,000 members a very poor result after such energetic and determined work.

We are glad to notice that there has been considerable discussion going on in trade circles recently over the question of pressing for an increase in the cost of tobacco licences. The question is not without difficulty: on the one hand, no one wants to raise the price to a figure which would prove a real hardship on the unfortunate retailer, who is struggling hard to get an honest living out of legitimate business; on the other hand, the nominal cost of the licence under the present system is just the worst possible thing for the retailer, since it allows men, who have no knowledge of, and no business in the trade, to call themselves tobaccoists at the cost of a few shillings a year, and supply cigarettes by the farthings-worth to customers who would better expend their money on sweets. These traders do serious injury to the men who are seeking to do legitimate business, and they are also to a great extent responsible for the nuisance of boy-smoking, which has now reached the dimensions of a public scandal. The Chancellor of the Exchequer is now seeking fresh sources of revenue, and we should like to see the trade approach him with the suggestion of raising the licence to £2 2s. per annum for the retailers, and £5 5s. for the wholesale dealers. The results would benefit the revenue, and the trade would, we feel sure, heartily welcome the change, inasmuch as the ratio of profits would be increased when the unfair competition, which we have described, was put an end to.

THE question—the burning question we might say—of juvenile cigarette smokers is still exciting a good deal of attention, and thus has arisen a cry from various quarters for repressive legislation.

*The Daily Telegraph*, oblivious of the many difficulties in the way, urges prompt measures, but, it does not condescend to enter into details, though we are reminded of the legislation on the subject in Scandinavia, Germany, and the United States.

On February 25th, however, Colonel Walker brought up the question in the House of Commons, and asked the Chancellor of the Exchequer whether, in view of the increase of cigarette smoking among boys of all classes, he could take into consideration the advisability of imposing a special tax on tobacco sold as cigarettes or upon the paper used in their manufacture.

The reply of the Chancellor of the Exchequer was so excellent that we cannot do better than give it *verbatim*:—

THE CHANCELLOR OF THE EXCHEQUER: "I do not think myself that any amount of taxation that would be practicable would prevent boys from smoking, especially

"LA CINGARA," finest imported Mexicans.

Sole Importers:

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

Manufacturers of the Popular Registered Brands of Cigars. *Established 1832.*

**La Fragancia** AND  
**Gironde**

**JAMES STEEL & CO.**

ELAINE,  
IMPERIALES, CISSIA, PAULA,  
LA STELLA, MY FANCY, LA AROMA, EL GLOBO,  
COURTS, FABARISA, STEEL'S MEXICANS (CON. FINA & REG. PRINCIPE), etc.

TELEPHONE 5192  
Telegram, "AROMA, LIVERPOOL."

Factory: 78, DUKE ST., LIVERPOOL.

N.B.—The Trade only Supplied. Price Lists on Application.

**PLEASE NOTE!**

# RICHARD LLOYD & SONS

(Late of 148 & 149, HOLBORN BARS),

Have **REMOVED** to their New and  
Extensive Premises in

## CLERKENWELL ROAD,

Where all their New Lines may be  
Inspected.

Startling Reductions—

IN OUR

**NEW PRICE LIST** (JUST ISSUED)

SEND AT ONCE FOR A COPY. POST FREE.

**Adolph Elkin & Co.,** 140, 140a, Houndsditch, London,  
E.C.

when they are forbidden to smoke. (Laughter.) The law against selling cigarettes to boys does not affect my department, and, therefore, I have no right to express an opinion on the subject. I am advised that the adoption of the right hon. member's suggestions would derange the whole system of taxation of tobacco in this country, and cast an unfair burden upon the adult smokers of cigarettes, who prefer cigarettes to other forms of tobacco. I fear, therefore, that I cannot hold out any hopes that they will be adopted."

WE rather like the description of the penny packet given by a Manchester street arab. The youth planked down a penny on the counter and, with a lofty air, demanded "A five-act tragedy." As a definition this will take a lot of beating.

THE full report of the Salmon & Gluckstein meeting will be found elsewhere, and it is full of significance. Twelve new establishments were opened during the year, and a profit shown of £153,585, as compared with £143,416 last year. Ten per cent. dividend for the year, and a further bonus of 1 per cent. for the last half-year was paid. £12,539 was written off for depreciation, and £8,520 carried forward. A reserve fund has been started with £40,000, which sum, no doubt, comes from premiums on issues of new shares, and will be devoted to developing the business. That "cutting" continues to flourish is clear, when the champion "cutter" makes such profits in a year when the trade has suffered so heavily, and it is little wonder that every nerve is being strained to successfully combat the evil.

**In the "Land of the Free."**—A new cigarette Bill introduced in the North Dakota Legislature in February, 1901, is worth noting, as showing how fine a line may be drawn between fanaticism and lunacy. It provides that all dealers in cigarettes and cigarette paper shall keep a book in which every sale shall be recorded, together with the name and place of residence of the purchaser and date of purchase. And to this every purchaser shall subscribe his name. It further provides that every packet of cigarettes or cigarette paper shall contain the name and address of the dealer, the date of sale, and a label containing a skull and cross bones, with the word "Poison" plainly printed or written in red ink. The Bill prohibits the sale of cigarettes and cigarette papers under age of 21, or when the seller knows or has reason to believe that the same is for the use of a minor, and a violation of this provision is made a felony. The seller is authorized to require from adults an affidavit that the purchases are not for the use of a minor. Making of a false affidavit is declared to be perjury, with penitentiary imprisonment of not less than one year. The penalty for violation of the provisions of the Act is 50 dols. to 100 dols. for first offence, and 200 dols. to 1,000 dols. for second offence, with imprisonment for from thirty days to six months for each subsequent offence. If the worthy members of the Legislature really are of opinion that tobacco made up in the form of cigarettes is poisonous, they are perhaps justified in putting the dainty fragment under the same laws as poisonous drugs, but to an open and unbiassed critic (and, thanks to common sense, no such a law would ever be passed in England, therefore we are unbiassed) the insistence of a skull and cross bones label points strongly to an ungovernable fanaticism that excites more pity than any other feeling.

## Two New Lines.

### ROBINSON & BARNSDALE'S "EDWARD VII."

ONE of the latest and neatest packages in the cigar trade is that just introduced by Messrs. Robinson & Barnsdale, Ltd., of Nottingham and London, bearing the label "Edward VII." The cedar box, opening with a clasp contains seven medium sized cigars, wrapped in embossed gilt paper, and banded with a crown. The lid label consists of a portrait of our gracious King, duly crowned, within the orthodox oak leaf wreath, supported on either side by the Union Jack and Royal Standard, while in the background may be seen figures emblematical of the Army and Navy, the whole being brilliantly printed in colour and gold. The effect of the combination is distinctly good, and the cigars themselves are quite up to the average of the class which they represent, viz., 7 for 1s. In marketing neighbourhoods this line should sell like "hot cakes" at one shilling per box, and we understand that even at this low figure a good margin is left for the seller. Prices may be had on application to the manufacturers at Nottingham, or 183, Aldersgate Street, E.C.

### BURLINGTON HAND-CUT VIRGINIA.

MESSRS. COHEN, WEENEN, & Co., of 52, Commercial Road, E., have placed on the market a tobacco that will set the most fastidious and conscientious retailer's mind at rest, viz., a genuine Virginia tobacco guaranteed to be cut by hand. This unique and high-class tobacco, which is packed in 1-oz and 2-oz. foils and ¼-lb. tins, is made in two strengths, the "dark" being intended for the pipe and the "light" for either cigarettes or mild smoking in a pipe. We have tried both varieties, and have found them to be of a very superior grade, neither of them displaying the slightest tendency to burn the tongue. In the lighter grades of



tobacco this is, of course, a great desideratum not always obtainable, and though personally used to smoking a heavier tobacco, we thoroughly enjoyed the sample we were favoured with to the very end. The dark hand-cut Virginia is a tobacco of fuller flavour, and will commend itself at once to the old smoker as a welcome addition to his range of high-class tobaccos. "Burlington" Hand-cut Virginia is listed at 5s. 10d. per lb., and will be retailed universally at 5d. per oz. We may add that in the course of preparation no machinery is allowed to come in contact with this tobacco, and the manufacturers claim that it thus retains all the fragrance and aroma of the original Virginia leaf.

T. VAFIADIS & Co.'s EGYPTIANS

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

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

# Goodbody's EBLANA

HAND-MADE

A  
Threepenny  
Gem.

PATENT BOX



PATENT BOX

A  
Perfect  
Smoke.

HAND-MADE

# CIGARETTE.

In boxes of Ten Smokes, beautifully got up in fancy outers.



Write for particulars to the Makers,

**T. P. & R. GOODBODY, Dublin, London, Liverpool, Cardiff.**

# Tobacco Shares as Investments.

**I**N these times, when there is such an eager demand for sound investments in industrial enterprises that subscription lists to new companies which have to prove their value are frequently filled a few hours after the issue of the prospectus, it is strange that shares in many old-established tobacco businesses, which have steadily paid handsome dividends ever since their conversion into limited companies, should stand at such a low level. This is chiefly due to a feeling of distrust engendered by the possibility of increased taxation, but it should not be forgotten that manufacturers have generally been able to avoid any serious loss from higher duties, though, unfortunately, the retailers have not been equally fortunate. The accounts of the leading companies for 1900, which was by universal consent a gloomy year in the trade, will fully bear out what we have just said, as careful and economical management has maintained, in almost every instance, the rate of dividend formerly distributed. It therefore, we think, follows that, given a reasonable period of freedom from further exactions on the part of the Chancellor of the Exchequer, the profits of the various companies are likely to show a fair increase, since there is no doubt that the weed is becoming more popular than ever. It is true that there existed some apprehension that the efforts of fanatics might cause interference with the cigarette trade, but Sir Michael Hicks-Beach's reply in the House of Commons, to which we refer elsewhere, has happily dissipated all such fears, and there is every reason to expect healthy expansion.

In the following list it will be noted that we take no account of the "cutters," since it is hardly to be supposed that any of our readers would care to invest in such concerns, no matter how alluring their prospects might appear at first sight. We give the amount of share, the dividend paid, the present price, and the yield per cent. to the investor, and we only include fully paid-up shares:—

Share.	Name.	Last Dividend per cent.	Price.	Approx. Yield per cent.
£ s.			£	£
3 5 ...	B. Morris & Sons, Ltd.	7 ...	3½-4 ...	—
10 0 ...	Henry Clay, Bock & Co., Ltd., ordinary	5 ...	10 ...	5
10 0 ...	Do., 8 per cent. cumulative preference	8 ...	13½ ...	5¾
1 0 ...	R. & J. Hill, Ltd., ordinary	7 ...	1½ ...	6½
5 0 ...	Do., 5 per cent. cumulative preference	5 ...	5¼ ...	4½
100 0 ...	Do., 4 per cent. irredeemable 1st mortgage debentures	4 ...	103 ...	3½
1 0 ...	L. & H. Pinto, Ltd., 7 per cent. cumulative preference	7 ...	5 ...	10¾
1 0 ...	United Lankat Plantations	10 ...	2 ...	5

The above list, which is not, of course, complete, shows many splendid opportunities for the investor. Take, for instance, what is undoubtedly a gilt-edged security—the irredeemable 1st mortgage debentures of R. & J. Hill—and it will be seen that it gives the investor very little short of 4 per cent. on a stock which he can comfortably sleep on, since behind it are £19,000 preference shares and £95,000 ordinary, the amount of the debentures being only £80,000, and thus requiring only £3,200 a year to meet the interest. The preference issue, which returns 4½ per cent., seems also very well secured, since it is only to the small amount of £19,000, requiring £950 a year. The ordinary shares pay regular dividends of 7 per cent., so the preference shareholders have a large margin.

An exceptionally high return is shown by the 7 per cent. preference shares of L. & H. Pinto, Ltd. The authorised

amount is £100,000, of which £67,000 have been issued, and we think there is a prospect of the present unduly depressed prices going considerably better.

B. Morris & Sons, Ltd., a company admirably managed, and having world-renowned brands, pays at present prices 6 per cent., and inasmuch as the capital—£31,000 out of an authorised issue of £32,000—is modest, there is plenty of room for a rise.

It is not generally wise to invest in a patent owing to the chances of litigation, which, under our present system, are very precarious, since it is almost impossible to say, until the Courts decide, whether any patent can be maintained or not, but since the "Baron Cigarette Machine" has triumphed over all these difficulties, and its patent is now practically unassailable, its shares should be picked up at any reasonable premium, as there seems a prospect of the present handsome dividend being maintained.

The cautious investor might obtain a very good return for his capital, with every chance of a rise in value, by a judicious mixture of the shares in our list.

As an instance of such a judicious mixture, let us take the following for an investment of £200:—

£	Company.	Cost.	Yield.
		£	£ s.
100 ...	R. & J. Hill, Ltd., 5 per cent. preference	115 ...	5 0
5 ...	Henry Clay, Bock & Co., Ltd., 8 per cent. preference	68 ...	4 0
25 ...	L. & H. Pinto, Ltd., 7 per cent. preference	17 ...	1 15
		<u>£200</u>	<u>£10 15</u>

This would return £5 7s. 6d. per cent, spread over three companies, with the greatest risk in the best security. It is not often that such a return can be obtained, and it will be far better to invest money in companies which are regular dividend payers than to take the risk inseparable from new concerns. We hope at the end of the year to be able to record steady and satisfactory progress in all the securities in our "little list," and we think holders need not worry about the duties, as they are in the hands of men who will see that they get every possible advantage, and, indeed, without doubt have already made themselves secure.

**Royal Smoking Rooms.**—In addition to the improvement of the lighting and sanitary arrangements which are being carried out at Windsor, various additional alterations are being made for the personal comfort of the King as regards smoking-rooms—a detail which, perhaps not unnaturally, was somewhat overlooked by the late Queen. Queen Victoria had, as a matter of fact, the greatest objection to smoking, and would not allow a smoking-room in any of the Royal palaces until comparatively recently, when it was represented to Her Majesty that the prohibition interfered with the comfort both of the Gentlemen of the Household and her masculine guests. The story is told that many years ago a new smoking-room had just been built at Sandringham when the Queen arrived on a visit. The new room was promptly labelled "Bath-room," and when Her Majesty was being shown over the house the smoking-room was hastily passed over with the words, "This is exactly like the other bath-rooms." Smiling humorously, as if not in the least taken in, the Queen passed on, merely remarking, "What a quantity of bath-rooms!"

# Indian Cigars.



**WRITE  
FOR  
PRICE LIST.**



*Sole Agent—*

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



# ADKIN'S "QUEEN" CIGARETTES

**"SOLDIERS OF THE QUEEN"  
5 FOR 1<sup>D</sup>**



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



# Gossip.

**T**RADE, so far as the retailer is concerned, for the past month has been slow, but this is, more or less, in the natural order of things, and, though not looked forward to with any degree of delight, is borne with patience and philosophy. A fillip has been given to the wholesale and manufacturing branches of the trade, however, by the thoughts of the impending Budget, and retailers have generally placed orders for full stocks. I hear complaints, however, of the cavalier fashion in which one or two manufacturing companies have been treating their customers, by sending half quantities only of the goods ordered, and this in cases where the orders had not exceeded the ordinary weekly supply. Had they have been instances of "intelligent anticipation," &c., one could have perhaps understood the manufacturers, seeing that no one dealer had an advantage over another with regard to forward purchases; but even allowing this as an excuse, why should a retailer who, with his eyes open, wishes to lock up a certain amount of his capital in anticipation of a rise in the price of a commodity not be allowed to do so, seeing that this is only what all manufacturers have done in the past month. The chief offenders in the circumstances under notice, I am given to understand, is a firm of sweetened tobacco manufacturers, who allege excess of business as an excuse for cutting down orders, and this, in some instances, to a limit which does not allow the "quantity discount."

THE "duty" question is, of course, paramount in every one's mind, but there is less anxiety about it than was to be observed last year. It seems to be the general opinion that the Chancellor of the Exchequer has already done his worst to the trade, and that he dare not, for the sake of the remnant of a reputation which tobaccoists presume he still possesses, prove himself a complete muddler by interfering for a third time with such an important part of the Revenue as the tobacco duties constitute. The first alteration, in 1898, was unsolicited and unwelcome, although a reduction; the second one, an addition, was none the less unwelcome, but more or less anticipated in 1900, owing to the War expenses; but a third interference! well, it would look like incompetence, wouldn't it?

THE dear old ladies and the nice old male things who have tea together and call themselves the British Anti-Tobacco and Anti-Narcotic League have had a "sweet time" down at Southport. They met in the Mayor's parlour, and said nice things about themselves, reserving only their lightning invective for that horrible miscerant, the jeopardiser of Britain's glory and possessions—the boy smoker. By reading the various speeches, I was amazed to find that the whole structure of our glorious Empire, an estate which it has taken centuries to build and knit together, is now vested in the future of those wilful little scamps and gutter urchins who *will* persist in buying a ha'penny's worth or farthing's worth of cigarettes. Consolation, however, was afforded me subsequently by the information that a large proportion of those who smoke die a premature death, so that, after all, these young smoking fiends will be removed "beyond the smoke" before they have an opportunity of imperilling the greatest of nations.

JUVENILE smoking cannot be defended under any pretence whatever, nor do I believe that such a defence has ever been attempted; but the way to overcome the evil is not by magnifying it, and thus lending to it an altogether false importance. One can scarcely open a newspaper or magazine at the present time without finding the subject occupying as much space as do the affairs of national moment, while a question was recently asked in the House of Commons, with a view to the framing of a Bill in connection with the suppression of the evil. Surely farce can go no farther than this. We are not in "free America," but have still the right to exercise moral and corporal guidance to our children without the intervention of State laws to make juvenile smokers criminals because some parents fail in their duty.

BY THE BYE, the Hon. Member who informed the Chancellor of the Exchequer that as many as ten cigarettes were sold in the small sweetstuff shops for one halfpenny was evidently the victim of some practical joker or his own anxious short-sightedness. I have seen these same cigarettes myself, boldly labelled with the manufacturer's name; but, alas! it is not known in the tobacco trade. Whether they are more deadly than they would be if made from tobacco at that price, I cannot say; but, at all events, those in question are made of sugar, by Messrs. Ba——. No! why should I thrust fame upon the enterprising firm, they might be unprepared for it.

TALKING about juvenile smoking reminds me of a story, telling how a stern parent inculcated the evils of the practice on the mind of his erring son. The boy had purchased a cigar of not too fine a quality or aroma, and retired to the branches of a leafy tree for quiet enjoyment of it. His father, who had seen him mount into his retreat, on observing the smoke, guessed the situation, and allowed a few minutes to elapse; then, approaching quietly to the scene of the tragedy, inquired what Tommy was doing. Being caught in the act denial was useless, and the boy descended, fully expecting the corporal punishment which the uplifted cane in his father's hand seemed to warrant; but in this he was disappointed. "My boy," said the parent, "that is a fine cigar you have there, and it must have made a considerable hole in your pocket money. I do not desire, therefore, that you should waste it, but request you to smoke it right down to the end." Now Tommy would not at that moment have considered the waste had he been allowed to cast it off for ever, as being somewhat pungent, he had had quite enough of it; but to smoke it right through—ugh! the thought made him more sickly than ever. "I had to smoke it though," said the middle-aged man who told the story, "the old gov'nor standing over me all the time; but it was long, long after that before I could bring myself to face tobacco in any form."

CANADIAN cigar manufacturers have recently had an opportunity of growing rapidly "rich beyond the dreams of avarice" (copyright phrase). An order was received by a London, Ontario, firm, who, after dazzling their imaginations with the prospect held out to them, decided to throw the chance open to the world and publish the letter received by them. It runs as follows:—"I am in search of cheap machine-made cigars, the cheapest article that is put up in the shape of a cigar. I can use about 25,000 per annum, and perhaps more. I should like them as low as 8 dols. per 1,000 if such is to be had, but do not want any unless they can be put in at 12 dols. per 1,000 or under. The cheaper they are, the more I can use, as I intend to use them among the Chinese, and on an advertising scheme give a box with every 10 dol. purchase. The box could be quite plain, but I would like the words, Cheap John, Extension, B.C., on the cover. If you can put me up these cigars I would like you to do so, and I could do without the printed matter if that made much difference. Should you be able to fill this order, kindly ship by express as early as possible five thousand. You may ship them C.O.D. if you so desire. Yours for business, CORV S. RYDER. P.S.—If you cannot fill this order, and you know of any one who could, would you kindly forward my letter to them and oblige." Canadian cigars, with leaf duty and stamp tax, pay their Government as much revenue *pro rata* as ours do, but I am writing away from my books of reference, and it may be that the duty is even slightly in excess of ours; the magnanimous offer therefore of Mr. Ryder will be apparent when one considers that he permits the lucky manufacturer to charge him anything between 3s. 2d. to 4s. 10d. per 100 for the cigars, insinuating at the same time that he could do with more at the former price. May his benevolent intentions towards the heathen Chinese be frustrated by a profit-gorging set of manufacturers. A box of cigars with a £2 purchase sounds well, but if the other commodities are purchased by "Yours for business" with the same recklessness in expenditure, I am afraid he belies his trading name of Cheap John.

# "CARLTON."

This is the name by which the new tobacco  
is known everywhere . . . . .

.....

"CARLTON" has been long in preparation, and having been put to the test, has become first favourite with all smokers who appreciate a good tobacco.

"CARLTON" in 1-16ths. Traders are invited to send for a sample, which will be posted to them on receipt of trade card.

"CARLTON" is attractively packed and extensively advertised throughout the United Kingdom and Colonies.

"CARLTON" is listed at **5s. 2d.** per lb., subject to the usual trade discounts and terms.

WM. CLARKE & SON are convinced that in "CARLTON" they have discovered a tobacco of very exceptional smoking properties, and are clearly of the opinion that "CARLTON" will, before long, become the most extensively used pipe tobacco in this country. The manufacturers are alive to the fact that publicity is a necessity of the age; they are therefore resolved to utilize every suitable medium to draw smokers' attention to this new tobacco, and cordially invite the friendly co-operation of the retail trade.

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**WM. CLARKE & SON, LTD.,**  
**LIVERPOOL & LONDON.**

# Trade News and Notes.

## Trade Notes.

MESSRS. A. BAKER & Co., LTD., have now opened their new premises at Victoria Station. The shop is prominently situated at the entrance to the railway enclosure.

MR. PATRICK BRESLIN, J.P., has been appointed High Sheriff of the city of Londonderry for the ensuing year. Mr. Breslin is a tobacconist carrying on business in Ferry Quay Street, in the city, renowned for "prentice loys," and is also an Alderman.

MESSRS. CARTER & Co., of Cannon Street and Gresham Street, E.C., are about to close business at the former address owing to the expiry of their lease.

MR. C. DAVID, a tobacconist of St. Dunstan's, Canterbury, had two unwelcome customers last month, who appropriated a tin of snuff without thinking it necessary to tender anything in exchange. Fourteen days' hard labour for Messrs. J. Beard and W. Perry, of the 9th Lancers.

The firm of R. I. DEXTER, Wilford Street, Nottingham, inform us that owing to the constant increase of their cigar business, they have decided to devote their entire attention to that branch of the trade, and have disposed of their cigarette department's business to Messrs. D. & J. Macdonald, of Glasgow, who will in the future supply all the brands for which the Nottingham firm was favourably known.

The firm of JOHN K. DIXON & Co., cigar merchants, of 64, Corporation Street, Manchester, has been dissolved.

The business carried on by Mr. GEORGE JACKSON, tobacconist, &c., of Huddersfield, has been converted into a Limited Company, under the style of A. & R. Jackson, Limited.

MESSRS. D. & J. MACDONALD, of Glassford Street, Glasgow, have purchased the cigarette business of Messrs. R. I. Dexter, of Nottingham, the latter firm having determined to devote all their energies to their rapidly increasing cigar business.

MESSRS. OGDENS, LTD., of Liverpool, have engaged Mr. John Wright, a Richmond (Virginia, U.S.A.) manufacturer, as manager for their bonded factory, in which department export tobacco will be a feature. A Richmond contemporary describes Mr. Wright as being well qualified for the work before him, and as "a popularizer of original brands."

MESSRS. GODFREY PHILLIPS & SONS have just issued the humorous drawing by "Gee" of the supposed scene in Clerkenwell Court, during the hearing of their Hand Cut Case, as a show card. The picture is now produced in colour, with a highly glazed surface and framed, and is sure to attract attention.

MESSRS. SINGLETON & COLE, LTD., announce that in future their Leeds address will be 7, Mill Hill, off Boar Lane. The Yorkshire business of this enterprising firm having increased and developed enormously during the eighteen months which have elapsed since their opening in Merrion Street, has made this step necessary. The new warehouse is centrally situated, being within two minutes' walk of the various railway stations.

MESSRS. SINGLETON & COLE, LTD., have secured the services of Mr. Frank M. Seddon as manager of their cigarette department at Shrewsbury. Mr. Seddon was formerly with Messrs. William Clarke & Son, Ltd., and more recently connected with the cigarette department of Messrs. Lambert & Butler, Ltd.

MR. TEOFANI, of Messrs. Teofani & Co., 18, Bury Street, E.C., is now on his annual visit to the Turkish tobacco plantations, and may be expected back in the course of a few weeks.

The first General Meeting of the TOBACCO MANUFACTURERS' MUTUAL PROTECTION ASSOCIATION was held at the offices of Messrs. Edward Denton & Son, chartered accountants, 7, Sweeting Street, Liverpool, on February 18, Mr. F. W. Knight, of Messrs. Cope Bros. & Co., Ltd., presiding. The minutes of the inaugural meetings were duly confirmed. A strong committee of management was appointed, consisting of Mr. Anstie (Messrs. E. & W. Anstie, Devizes); C. Howson (Messrs. W. Clarke & Sons, Ltd., Liverpool);

F. W. Knight (Messrs. Cope Bros. & Co., Ltd., Liverpool); Percy Davies (Messrs. W. T. Davies & Sons, Chester); J. Chesterman (Messrs. Dexter & Co., Nottingham); P. St. John (Messrs. Gallahers, Ltd., Liverpool); J. M. Twentyman (Messrs. T. P. & R. Goodbody, Liverpool); R. F. Green (Messrs. Hignett Bros. & Co., Ltd., Liverpool); J. B. Boggiano (Messrs. J. & E. Kennedy, Dublin); Mr. Kinnear (Messrs. Kinnear, Ltd., Liverpool); F. Norris (Messrs. Ogden's, Ltd., Liverpool); and F. J. Barford (Messrs. J. Player & Son, Ltd., Nottingham). Mr. P. St. John, of Messrs. Gallahers, Ltd., was elected honorary treasurer, and Mr. William Denton, chartered accountant, secretary. The Chairman stated that one of the chief objects of the Association would be to minimise the risk of bad debts by preventing retailers, after running the length of their tether as regards credit with one manufacturer, opening accounts with others. This in itself should commend the Association to all manufacturers throughout the Kingdom, who desired to do the best possible business with the least possible risk.

The LONDON CHAMBER OF COMMERCE has received the following communication from the Danville Tobacco Association, and has, through its Tobacco Trade Section, duly transmitted the same to the Home Secretary:—

"TO THE LONDON CHAMBER OF COMMERCE,—  
"The Danville Tobacco Association of Danville, Virginia,

## TEOFANI'S

HIGH-CLASS

### CIGARETTES

AWARDED THE

# GOLD MEDAL

AT

## PARIS EXHIBITION, 1900

HIGHEST AWARD.

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

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

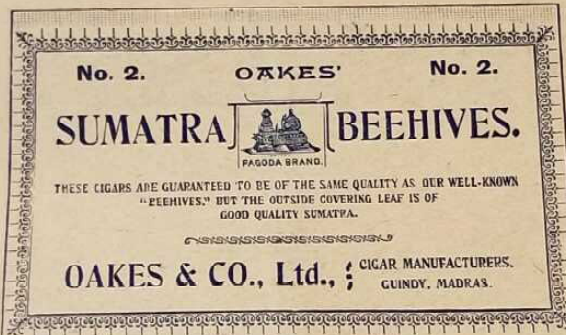
# OAKES' INDIAN CIGARS

FRESH DEPARTURE for  
the NEW CENTURY.

THE ONLY

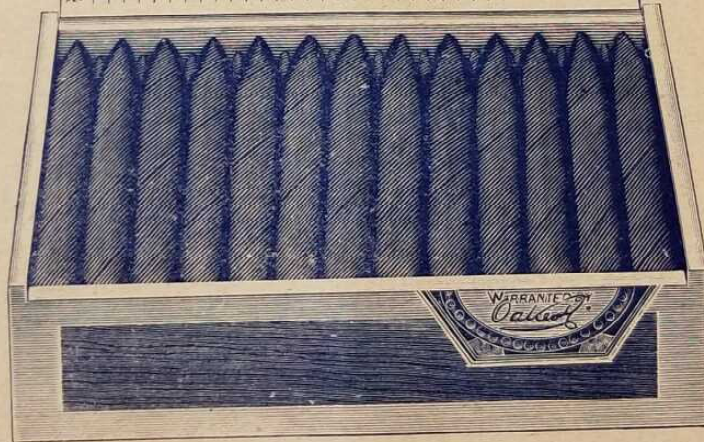
## Full-Sized 2d. Indian Cigar

IN THE MARKET.



Sumatra .  
Beehives  
IN 50's.

Sumatra .  
Beehives  
IN 50's.



THE PRICE OF THIS CIGAR IS THAT WHICH IS ORDINARILY BEING CHARGED FOR A BRITISH-MADE 2d.

Full Particulars on application to the Sole Importers:

# OAKES' BROS. & CO., 46, New Broad Street, E.C.

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TRADE NEWS AND NOTES—continued.

begs to communicate to your body an expression of its profound sympathy with the afflicted Royal Family and the people of Great Britain, upon the death of Her, whom Americans like as Britons, fondly knew as 'The Queen,' who was indeed regnant in the loving esteem of the world, and a great conserving force binding together the 'kin across the sea' in all relations, from those of natural affection and affinity to those of commercial intercourse, which constitutes the calm health of nations.

"Hopefully the Association would hail her successor, His Majesty King Edward the Seventh, and its best wish accords with his own that he may be enabled to walk in her footsteps.

"(Signed) O. WEMBLE, *President.*  
J. S. BENDALI, *Secretary.*"

At a meeting of the MANCHESTER CHAMBER OF COMMERCE, held on the 6th inst., a requisition from 27 firms engaged in the importation or manufacture of tobacco and cigars, in Manchester and its neighbourhood, was presented, desiring to be appointed a sectional committee of the Chamber. By Article 14, the Board has power to appoint "any 25, or more members of the Chamber, a sectional committee to deliberate upon and watch over the particular trade or industry in which they are interested." A sectional committee so appointed has the right to have, as a representative director on the Board, its chairman for the time being. It appearing that not all the firms which had signed the requisition were actually members of the Chamber, the Board adopted a resolution to the effect that it would immediately sanction the establishment of a tobacco section after the whole of the requisitionists had become members.

MESSRS. OGDENS, L.T.O., of Liverpool and London, have introduced a new departure in advertising by the inauguration of their photographic arrangements with the public. They offer to supply, post free, in exchange for six fronts torn off Guinea Gold or Krystal Gold cigarette packets, together with a postal order for 2s. 6d. and a photograph of himself, herself or any relative or friend, one dozen photographs of the subject forwarded. From the specimens of photographs to hand we can endorse all that Messrs. Ogdens claim for them. They are well finished, artistically mounted, and should prove a considerable inducement to the public to purchase the brands in question, and this all makes trade easier for the tobacconist.

The RAGICA COMPANY has removed to more commodious premises at 83, Fore Street and 4, Fore Street Avenue, the warehouse at their previous address, 78, Fore Street, being inadequate for their growing business.

The Governing Committee of the UNITED KINGDOM TOBACCO DEALERS' ALLIANCE met at the Hotel Metropole, Leeds, on the 7th inst.; and in the evening there was a meeting of the Leeds Association—Mr. George Carter, of Armley, presiding—when Mr. Hanson G. Heys, of Halifax, organising secretary of the Alliance, gave a *résumé* of the work done by that body. He reported that arrangements had been made for a special effort in Leeds to strengthen the Alliance.

LONDON AND DISTRICT TOBACCONISTS' ASSOCIATION.

A Committee Meeting of the above Association was held at 81, Turnmill Street, E.C., on March 8th. Present: Messrs. J. Kevis, Henderson, P. Harris, G. Ransford, Lovett, Fraser, and G. T. Body (Hon. Sec.). A telegram from Mr. Hambourg, regretting his inability to attend, owing to continued indisposition, having been read, Mr. Henderson was voted to the chair. A letter from Mr. Hinton, of Walthamstow, resigning his membership, was read and the resignation accepted.

**The Wherewithal.**—The Hon. Sec. reported a balance in hand of £23 19s. 8d., and suggested that a solicitor's account of £9 4s. 4d. be paid. This was unanimously agreed to, and it was decided, on the proposition of Mr. Kevis, seconded by Mr. Lovett, that £14 should be paid *pro rata* in liquidation of one half of various sums advanced by the Hon. Sec. and other members.

**The Alliance—Cold Comfort.**—The Hon. Sec. reported that, in pursuance of instructions given at the last meeting, he had approached the various trade papers as to the insertion of a leaflet from the Association urging the claims of the Alliance. The proprietors had objected to the leaflet, but they promised to publish any appeal sent to them in the ordinary way; accordingly he had drawn up a circular pointing out the advantages to be obtained from joining the new body, and requesting the hearty support of retailers and others. This was published in the five trade journals, and consequently must have reached large numbers of readers, yet he had not only not received one penny piece, but had not even received a post card of enquiry. He had, however, induced five members to join personally, and had received 140 other subscriptions as the result of canvassing.

**The Delegates and their Expenses.**—The Hon. Sec. continuing, said that four delegates had gone to Leeds on March 7, and they would bring up various questions; these including the payment of their expenses, as, up to the present, though they had made several journeys they had not received any money. The sum of £6 10s., subscribed by members, had been sent to the Alliance as a loan and duly acknowledged.

**Names Wanted.**—Mr. Kevis proposed that the Secretary of the Alliance should be asked to supply a list of names of all members, and to send a supplementary list monthly; this would entail small cost, and would be invaluable in inducing new members to join. He thought it was quite useless to canvass without it. Mr. Kevis further proposed that the Alliance be asked to supply their Hon. Sec. with a receipt book, so that he could give proper formal receipts to members who sent him in subscriptions. Mr. Lovett seconded, and the proposition was carried *nem. con.* The usual compliment to the Chairman closed the proceedings.

Limited Companies.

ADOLPH FRANKAU & Co, LTD.—The third ordinary General Meeting of the Ordinary Shareholders of this Company, was held on the 15th ult., at the offices of the Company, 119, Queen Victoria Street, E.C., under the presidency of Mr. Louis Blumfeld. The secretary having read the usual notice convening the meeting, the chairman read the directors' report and moved its adoption, which was carried. The year's trading, states the report, has been very satisfactory, showing a considerable increase both in the volume of the business and the profits. After providing for the dividend on the preference shares, writing off the balance of the formation expenses account, placing a further £1,000 to the General Reserve Fund, and a further £250 to the bad debt reserve, the directors recommend a dividend at the rate of 5 per cent. per annum for the year 1900, on the ordinary shares, leaving £536 18s. 5d. to be carried forward. A favourable opportunity having arisen for acquiring a lease of the ground floors and basements of 228 and 229, Upper Thames Street, adjoining the Company's premises, the directors, having regard to the expansion of the business, have availed themselves thereof. The auditors, Messrs. Turquand Young & Co., were re-elected, and the business of the meeting was brought to a close.

ALBERT BAKER & Co. (1898), LTD.—The third annual general meeting was held, on Feb. 28th, at Winchester House, Mr. Nathaniel de Meza presiding. The chairman, in moving

LA FLOR DE VARZES Y CA



FABRICANTES DE TABACOS

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

Lords of England

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

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

Regalia Britannica



Princessas

In 100's and  
50's.

WHOLESALE ONLY, FROM THE MANUFACTURER :—

R. I. DEXTER,

NOTTINGHAM.

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## TRADE NEWS AND NOTES—continued.

the adoption of the report, congratulated the shareholders on the increase both in the gross and in the net profits. An increase in the former amounting to £6,827 3s. 2d., was shown against last year's figures, and this was no doubt due to the fact that the whole number of their branches had been working for the full year, whereas ten new branches had been opened at intervals during the previous year. Gross profits amounted to £47,771 13s. 0d. against £40,944 10s. 0d., and expenses were £33,457 10s. 0d., the latter figures showing an increase of £3,788 7s. 11d. against the previous year's accounts. The net profit for the year was £14,347 2s. 2d., an increase of £3,048 15s. 3d. The directors were enabled to recommend a further dividend at the rate of 6 per cent. per annum, making with the interim distribution 6 per cent. for the whole year, leaving £2,059 to be carried forward. There had been an increased sale of the goods manufactured by themselves, and also of those for which the company had already made a market. The past year had not been a good one for business, and the fact that they could nevertheless show an increased profit was a happy augury for the future. The new branches were doing well. Dr. S. B. de Mesquita seconded the motion. Replying to questions, the chairman said he did not believe that any of the branches were being carried on at a loss. The fact that they were paying a dividend of only 6 per cent. on the present occasion instead of 7 per cent., as in their first year, was attributable to the fact that they had now a larger capital to pay upon, and they did not want to recommend dividends which might have to be reduced in the future. The report was adopted.

**A. MAFFUNIADDES & Co., LTD.**—This Company has been registered with a capital of £6,000 in £1 shares, to acquire the business carried on by A. J. Maffuniades (as Jani Maffuniades & Co.), at 39, Duke Street, E.C., and at Tottenham, cigarette paper printers, &c. Mr. A. J. Maffuniades is permanent governing director.

**THE NEW DARVEL BAY (BORNEO) TOBACCO PLANTATIONS, LTD.**—The eighth ordinary general meeting of this Company was held at Winchester House on the 13th ult., under the presidency of Mr. S. Sinauer, chairman of the Company, who, in presenting the directors' report, stated that they had had a very bad season, and that their tobacco consequently had not matured as it has generally done. In the case of tobacco plantations, they were entirely at the mercy of the weather. Instead of getting large and fine leaves as hitherto, the leaves had been small, and the quantity had also been smaller; only about 2,200 bales, as against 3,300 last year, had been on this occasion received, the weights of the bales being about the same, viz., 150 lbs. That decrease, together with the very bad price which the tobacco has fetched, explains the shortage in the receipts this year. Instead of realising £41,277, as had been done in the previous year, only £22,325 was realised this time, showing a difference of £18,952. Apart from that, and owing to the very cause which has made the result so bad, they had suffered in another way, viz., in the larger death-rate which has prevailed amongst the coolies, and, having started operations on a larger scale than in the previous year, the ordinary expenditure in connection with the crop has been larger. Putting together, therefore, this extra loss through the death of coolies and the general enlargement of planting, the increased expenditure has been about £5,000. Thus this extra expenditure and the immense difference in the amount realised for the crop will account for the diminution shown in the balance sheet this time. The Company had, however, been in a more unsatisfactory position on a former occasion. For some years a debit balance had been carried forward until it reached a total of £14,000; but in the very next year they had not only paid off the £14,000, but had been in a position to declare a dividend and carry over a substantial sum. In tobacco planting lean years must be expected, but a good season would make up for a bad one.

Their deficit this year was £11,000, but, on the other hand, they had £4,000 placed to their reserve account from last year's profits. The tobacco the directors are now expecting to come forward from last year's plantation is reported to be very good, and the most satisfactory feature is that it consists of a very large proportion of first and second lengths, which are the large leaves, and, from the very fact of there having been last year very little of that quality and kind of tobacco on the market, they hope that in consequence of that scarcity high prices at the next sales may be realised. He moved the adoption of the report and balance sheet. Colonel Martindale, C.B., seconded the motion. The Chairman, in reply to Mr. Archer, said, with regard to the statement he made as to last year's crop, at the meeting held twelve months ago, that when the tobacco was taken into the sheds it was less spotted than previously, and the quality of the tobacco appeared to be good, but when it came to be fermented it did not turn out as well as had been anticipated. A shareholder asked whether the Chairman could give the meeting any information regarding the new crop. The Chairman said that under date January 3 the manager advised them that the first shipment would be ready by the end of the month; but it would depend upon a steamer coming to fetch it as to whether it would be got away then. The proportion of first and second lengths, the manager added, was infinitely better than last year; in fact, of these lengths it was estimated that there would be 70 to 75 per cent. of the whole. The total quantity was expected to be between 3,000 and 3,200 bales. A shareholder said he supposed that quantity and quality went together—that when the crop was large the quality of the tobacco was good. The Chairman replied that that was their experience. The fact of their having a large crop meant good weather—plenty of sun—and that, of course, was conducive to quality. The motion was unanimously agreed to, and, on the proposition of the Chairman, seconded by Mr. Rosenthal, Mr. Lucas Luyten and Colonel Martindale were re-elected directors. A vote of thanks to the Chairman and directors for their able services during the year closed the proceedings.

**HENRY CLAY AND BOCK & CO., LTD.**—The directors of this company announce that the managing director cables from Havana that the net profits for the year ended December 31 of the Havana Cigar and Tobacco Factories, Ltd., less London expenses, have amounted approximately to £45,941, and those of Henry Clay and Bock & Co., Ltd., for the same period to £46,622. The Havana factories, it is estimated, will show an available balance, after deduction of depreciation, of £43,400, as against £41,000 for the 14 months ended December 31, 1899; and the Clay-Bock Company will probably have a divisible balance of £44,100, as against £44,600; so that it is evident that the tobacco industry in that part of the world has not shown much rapidity in recovering from the ill-effects of the Spanish-American War.

**A. & R. JACKSON, LTD.**—This Company has been registered with a capital of £2,000 in £1 shares to acquire the business of tobacconist and confectioner carried on at Huddersfield by George Jackson, and to carry on the business of tobacconists, confectioners, café and restaurant proprietors.

**SALMON & GLUCKSTEIN, LTD.**—The seventh ordinary general meeting of the shareholders in this Company was held on the 4th inst. at the Cannon Street Hotel, under the presidency of Mr. Isidore Gluckstein, Chairman of the Company. The Secretary having read the notice convening the meeting and the Auditors' report, the Chairman said that the first item shown on the balance sheet was capital account. This showed an increase upon last year's figures, the nominal capital being increased from £400,000 to £500,000, and the paid-up capital from £400,000 to £450,000, by the issue of 50,000 shares to the shareholders in September last at a premium of 12s. 6d. per share. These shares were

## TRADE NEWS AND NOTES—continued.

readily taken up by the shareholders, and, although the money only came into the hands of the Company shortly before the end of the financial year, the shares then subscribed for were admitted to rank *pari passu* with the previous capital of the Company, and were now, therefore, entitled to participate fully in the proposed dividend and bonus for the last half-year. This money, having been received so late in the year, the directors were not afforded the opportunity of making it properly productive during the time under review, so that the dividend and bonus to be paid upon it may be said to have been mainly earned upon the old capital of the Company. It would be apparent that this capital must become more remunerative in the future, whilst from the debenture holders' point of view they will see that what was always a very first class and handsome security has now been strengthened by something like £80,000. Creditors, at £74,264 15s. 4d., are nearly £20,000 less than last year, which should be regarded as a favourable feature. The next item, premiums on debentures standing in last year's balance-sheet at £4,036 11s., plus the premiums (less cost of issue) on the 50,000 shares just referred to, amounts to £30,289 4s. 11d., together making a total of £34,325 15s. 11d. The profit and loss balance of £49,278 19s. 10d., plus £19,911 18s. 7d., brought forward from last year, made a total of £69,190 18s. 5d., against a total of £65,911 18s. 7d. last year. On the assets side of the balance-sheet, goodwill, freeholds, leases, fixtures, machinery, trade marks, plant, &c., stand at £487,283 6s. 7d., against £409,346 1s. last year. This includes the interest on capital employed in the erection of the Company's new factories and stores at St. Luke's, which the Company are building themselves. Amongst other expenditure included under this head are the outlays to date on the new factories, and the cost of acquiring and fitting up twelve new shops, which have been opened during the year. Four of these new branches were started in the latter part of the first half-year, and the other eight at the latter end of the second half-year. Stock-in-trade, at £194,721 10s. 4d., is £29,000 less than last year, the difference being made up as follows:—A diminution of £18,000 in bond and factory stock, due to working off some of the large purchases of the previous year, and £11,000 less stocks in shops. Book debts, rents receivable, &c., at £12,410, stand at an increase of about £1,000. This is accounted for by the increased number of tenants indebted to the Company for let-offs, and also to an increase in wholesale accounts. Bad debts amounted to £22 5s. (Laughter.) Deposits with Customs and other authorities £644 10s., and rates, insurances, &c., £2,217 13s. 3d., total a slight excess upon last year. £49,449 11s. 2d. represented the amount of cash at bankers and in hand. Turning to the profit and loss account the gross profit for the year amounted to £153,585 1s. as against £143,415 12s. 9d. last year. The debit side of the account showed an increase of nearly £4,000 on shop and general expenses, which amounted to £85,966 9s. 7d.; repairs and renewals cost £4,009 5s. 11d., interest on debentures, depreciation of leases, fittings, &c., and other charges bringing the net profit out at £64,297 12s. 8d. To this, the amount brought forward from last year, £19,911 18s. 7d., and premiums on debentures and shares £34,325 15s. 11d. (less interest on outlay at St. Luke's £4,245 19s. 7d.) were to be added, which made the total amount to be dealt with £114,289 7s. 7d. The directors proposed that the sum of £40,000 be placed to the reserve fund, and the Chairman referred to a scheme for the benefit of shop-managers and assistants which he said would provide for old age or death while in the service of the Company. Mr. Montague Gluckstein moved: "That the payment of the interim dividend for the half-year to June 30th, 1900, at the rate of 10 per cent. per annum be confirmed, and that a dividend at the rate of 10 per cent. and a bonus at the rate of 1 per cent. per annum be paid for the half-year ended 31st December, 1900." Mr. J. Brownie-Martin seconded this, and it was agreed to. The Chairman announced that

the dividend warrants would be posted that evening. Mr. W. Klinkenstein proposed: "That Messrs. Montague Gluckstein and Samuel Joseph be, and they are hereby, re-elected directors of this Company." Mr. John Davis seconded the motion, which was supported by Major Smith, J.P., and carried unanimously. Both gentlemen suitably responded, and the auditors being re-elected for the ensuing year, the business of that meeting came to an end.

*Special Meeting.*

At an extraordinary general meeting held subsequently the Chairman proposed the following resolution: "That the Company's articles of association be altered by cancelling article No. 90 of such articles of association, and by substituting therefor the following article:—'90—The directors may from time to time, and at any time, carry any moneys for the time being standing to the credit of every or any separate suspense, reserve, depreciation, sinking or guarantee fund, or any other separate account, to a general reserve fund, and may again subdivide such reserve fund into any number of separate or special reserve funds, and may invest the whole or any part of the moneys for the time being standing to the credit of the general reserve fund, or of any suspense or other special fund or account, in or upon any stocks, funds, shares, securities or other investments of any character whatsoever as the directors may think fit, without being liable for any loss arising from such investment, or may deposit such moneys, or any part thereof, with any bank, or may employ the same, or any part thereof, in the purchase of any real or personal property, concessions, rights or privileges, or may employ or use the same as working capital of or otherwise in the business of the Company, and that without being obliged to keep the assets and moneys so employed separate or distinct from the other assets of the Company, or to keep the assets and moneys belonging to any separate or special reserve fund separate or distinct from the assets and moneys belonging to the general or any other reserve fund.'" Mr. Godden seconded the resolution, and it was carried unanimously.

**Fires.**

A fire broke out on the premises occupied by MRS. HOWE, tobacconist, Bull Stake, Darlaston, on the evening of the 15th ult., and but for prompt assistance would have assumed alarming proportions. An invalid was sleeping in the room wherein the fire originated.

An alarming fire occurred in the business centre of Glasgow on the 23rd ult., the scene of the outbreak being the premises of MESSRS. J. & F. BELL, LTD., tobacco manufacturers, Brunswick Street, Glasgow. The building is situated at the narrowest portion of the thoroughfare, and is closely surrounded by valuable warehouse and shop property. It is a substantial stone structure of four storeys and basement, having a frontage to the street of about 50 ft. Flames were seen about a quarter past 8 o'clock in the lower portion of the building. Detachments of firemen with steam engines were soon present. There was a good supply of water, but owing to the quantity of wood used in the construction of the building, the burning rapidly extended, and in about half-an-hour the whole of the three upper floors were involved, and a portion of the roof was destroyed. The windows were burned out, and for a time it appeared as if the whole building would be wrecked. The firemen, however, gradually subdued the flames, and by one o'clock danger of further damage was averted. The loss, which is covered by insurance, is estimated at between £5,000 and £6,000.

It was discovered about 11 o'clock on the night of the 27th ult., that a fire had broken out in the METROPOLE CIGAR DIVAN, Cannon Place, Brighton. The fire brigade



## TRADE NEWS AND NOTES—continued.

was promptly on the scene, and breaking open the door soon got the flames under control. Considerable damage was done to the stock by fire, smoke and water, and the contents are insured for £400. The cause of the outbreak is unknown, the proprietor, Mr. W. B. Campbell, having locked up the premises for the night, leaving everything apparently safe.

The premises occupied by Mr. FUNDILLER, a tobacconist, at 183, Hampstead Road, were discovered to be on fire early in the morning of the 26th ult. The projecting shop was completely involved when the firemen arrived at the scene, and the entire premises were in the result greatly damaged.

## Festive.

The annual assembly of the EDINBURGH AND DISTRICT TOBACCONISTS' ASSOCIATION was held on the night of the 14th ult., at the Freemasons' Hall, George Street, Edinburgh, when over 160 ladies and gentlemen were present. Messrs. McDonald and Morris officiated as M.C.'s, and the evening was voted, by all concerned, a decided success.

The annual dinner of the NORTH OF ENGLAND TOBACCONISTS' ASSOCIATION was held, on the 19th ult., at the Hotel Metropole, Clayton Street, Newcastle, the chair being taken by Mr. M. St. John, the President of the Association. There was a good attendance. The toast of the "Alliance" was proposed by Mr. Brennan. The President, in responding, remarked that the Alliance scheme had been rather severely and unjustly handled by the press at different times since its inception. One writer declared that the Tobacconist Alliance was asking a 20 per cent. gross profits for its members, which the writer considered most ridiculously high. It was difficult to perceive upon what data the writer based his remarks. Let them see how this 20 per cent. minimum worked. Let it not be forgotten that it was a gross profit, that was a profit to which all expenses must be charged before the net profit could be realized. For example, a shop opened at 8 a.m., and closed at 10 p.m., doing a turn over of £20 per week, and such a shop would be £80 rent per year, with taxes amounting to £20 per year. Suppose they lumped the gross depreciation on stock and fittings at £25 per year, in all an expense of £125 per year, or £2 10s. per week, equalling 12½ per cent. on the turn over, leaving 7½ per cent., or 30s. per week, for six days, if they worked this out by the hour. That tobacconist was getting 4½d. per hour for his labour, or more than 20 per cent. less than labourers were paid; and yet this magnificent remuneration was considered ridiculously high by some writers in the press. He had proved, he thought, conclusively that at best the retail tobacconist was only earning a bare living when he got that 20 per cent. gross profit, but he would be satisfied with it, and truly it ought to be secured to him. The Alliance would get it for him, if only all would work for it, and the success which they drank would then become a splendid reality. Other toasts were given and duly honoured, and altogether a most enjoyable evening was spent.

At Cambuslang Parish Church on the 6th inst., MR. DEXTER, of the well known Nottingham firm of R. I. Dexter, was married to Miss GLEN, eldest daughter of Mr. Hugh Glen, coalmaster, of Wellshot House, Cambuslang. The church was tastefully decorated with Spring flowers and luxuriant foliage, while the service was choral. The bride was given away by her father, and was attended by six bridesmaids and two tiny trainbearers. Mr. Fred. Dexter, brother of the groom, fulfilled the duties of best man. After the ceremony, a reception was held at Wellshot House, and the newly-married couple subsequently left for their honeymoon. Metaphorically, we deluge them with rice, bury them in a pile of the oldest of old slippers, and tender them all the good wishes which these are supposed to convey.

## Foreign.

JAPAN AND THE CIGARETTE TRUST.—It would appear, says the *Kobe Chronicle*, that the cigarette-making industry of Japan will shortly be wholly in the hands of a Trust. Messrs. Murai Brothers, Ltd., recently bought out Messrs. Kimura of Tokyo at a very high figure, and we hear that another small factory has now been purchased at Osaka and that negotiations are in progress for the purchase of a third. If this is accomplished the manufacture of cigarettes in Japan will practically be in the hands of one company, and, curiously, the Trust thus formed—perhaps the first real Trust in Japan—is dominated by American capital to the extent of sixty per cent. of the total. It is now rumoured that the Government intends to make a monopoly of the manufacture of cigarettes and other forms of tobacco, and in this case the company will doubtless claim a large sum as compensation. It will certainly be curious if the first manufacturing Trust in Japan should be purchased by the Government.

EGYPTIAN TRADE.—The importation of Turkish and Greek tobacco in Egypt, has increased largely in recent years. The greater portion is re-exported as cigarettes. The quantity of cigarettes exported during the first half of 1900 was 208,019 kilos., valued at £170,586, against 187,744 kilos., valued at £153,959 during the corresponding period of 1899. Germany and the United Kingdom are the principal markets for Egyptian cigarettes.

MALTESE FINANCE.—A measure has been brought before the Maltese Council, whereby it is proposed to levy an additional duty on, among other commodities, tobacco. It appears that funds are required for important public works, but the measure was received by the elected members of the Council with an ominous silence.

HAVANNA EXPORTS, 1900.—The Customs Department at Havana has just completed a compilation of the records of tobacco shipments from this port during the year 1900. To ports in the northern part of the United States 101,867 bales were shipped; to Europe, 73,572 bales; to Tampa and Key West, 26,458 bales; to New Orleans, 3,420 bales; to various other ports, 2,878 bales. The total number of bales shipped from Havana was 208,195. It is estimated that about 70,000 bales of Havana tobacco were shipped from Cienfuegos and Sagua La Grande during the year, making a total shipment from the island of a little less than 300,000 bales. At the average price of 50 dols. per bale, the total cost of tobacco for export was 15,000,000 dols. One bale of wrappers, weighing 66 pounds and shipped from this port, cost the purchaser 1,400 dols. in Spanish gold, exclusive of export or import duties and freight charges. It was the most costly tobacco shipped from Cuba during the year.

TEN THOUSAND FLORINS is offered by the association for the promotion of Agriculture and Industry, established at Djember (Java) (and approved by Government decree), to the person who will supply them with an efficient and cheap means of preventing the risk of fire in tobacco sheds, either by introducing improvements in the material used for covering same or in the construction of such sheds, or by suggesting what regulations the owners or the Government could adopt to efficiently limit or do away altogether with the risk of fire. It is here observed: (a) That by improvements in the covering material is meant the suggesting of a means by which the covering material now in use may be made fireproof, or the use of some other material answering the same purpose, which will last for at least five consecutive years, and will not cost more than 21 cents per square metre of area covered, it being understood, however, that if the said covering material can stand for ten or fifteen years the price thereof may respectively be increased to twice 21 or

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## TRADE NEWS AND NOTES—continued.

three times 21 cents per square metre of the area covered. Such roofing shall not interfere in any way with the means of drying the tobacco; for instance, zinc must not be suggested, because same is too great a conductor of heat. (b) That the preventive regulations to be carried out by the owners or the Government shall not be too costly in the opinion of the Commission. (c) That competitors may obtain further information by applying to the Commission of Experts of the Association of the Promotion of Agriculture and Industry at Djember (Java), consisting of Messrs. D. Birnie and J. L. de Vulder van Noorden. (d) That the answers must be sent in at the latest on Oct. 10, 1901, to the Secretary of the Association for the Promotion of Agriculture and Industry at Djember (Java).

**GRECIAN TOBACCO.**—In his report from Thessaly, Mr. Consul Merlin declares that the want of the Thessalian population in regard to all kinds of appliances and refinements of civilised life, especially agricultural machines and implements, are likely to increase steadily during coming years. Little is manufactured either in the district or in other parts of Greece. In the meantime, it appears that although the bulk of British manufactured imports is less than that of goods from Austria-Hungary and Germany, the value is almost, if not quite equal, orders where quality is the main consideration being nearly invariably placed in England. The Consul draws attention to the native grown tobacco, which is greatly in request in Egypt to be made into Egyptian cigarettes. He points out that it is better than the so-called Turkish tobacco sold in London, and thinks it would pay importers to have it direct from Thessaly. He instances a firm carrying on business in a London thoroughfare who retail Grecian cigarettes at 16s. a hundred with no difficulty, which are retailed in Thessaly at 15. 6d. per 100.

## In Parliament.

**CIGARETTE SMOKING AMONG CHILDREN.**—In the House of Commons, on February 25, Colonel WALKER asked the Chancellor of the Exchequer whether, in view of the increase of cigarette-smoking among young boys of all classes, he would take into consideration the advisability of imposing a special tax upon tobacco sold as cigarettes, or upon the paper used in their manufacture.

MR. G. WHITELEY: Before answering that question I wish to know whether it has been brought to the right hon. gentleman's notice that these cigarettes are sold in sweetshops at the rate of ten for a penny, and recently have been offered at ten for a halfpenny.

The CHANCELLOR of the EXCHEQUER (Sir M. Hicks-Beach): That does not affect my department. I do not think that any amount of taxation would stop boys from smoking, especially if they are forbidden to do so—(laughter)—while, on the other hand, I am advised that the adoption of the hon. member's suggestions would derange the whole system of the taxation of tobacco in this country, and cast an unfair burden upon the adult smoker of cigarettes. I fear, therefore, I cannot hold out any hopes that they will be adopted.

**TOBACCO GROWING IN IRELAND.**—On the same date, in reply to Mr. J. Campbell (Armagh, S.),

MR. GERALD BALFOUR said—Experiments in tobacco culture were carried out by the Department of Agriculture in 14 counties last year, with results sufficiently satisfactory to justify further trials this year. So far, only the stages of drying and fermenting in regard to last year's crop have been reached, and until the manufacture is complete it would not be possible to give figures as to the cost of cultivation, &c. All available details of the experiments will be found in the November and February issues of the Journal of the Department.

## Obituary.

MR. T. H. COLLINS, tobacconist, East Street, Alresford, on the 18th ult. The deceased was well known and respected in the town, and was associated with the trade for over 20 years.

MR. MICHAEL GALLAGHER, on the 21st ult., at Ballina, Co. Mayo. Mr. Gallagher was for nearly 40 years associated with the firm of Messrs. J. & E. Kennedy, of Dublin, and will be regretted, as he was respected, by a large circle of friends.

MR. MICHAEL BRADY, on February 13, aged 77. The deceased was well known to the manufacturing trade in Liverpool, having been for 53 years connected with King's Dock Tobacco Warehouse.

MR. R. T. COAD, at Harrismith, South Africa, of enteric fever. Deceased, a corporal in the West Kent Yeomanry, was, prior to the outbreak of the war, in partnership with his brother as a tobacconist in Bromley. He was the eldest son of Mr. R. H. Coad, who formerly traded as Hubbard & Co., at 112, Aldersgate Street, E.C.

MR. DAVID LLOYD, tobacconist, Bridge Street, Rossendale, on the 24th ult., aged 57.

## Law.

**NORTON v. NELSON. AN IMPORTANT TRADE LIBEL ACTION.**—This case was heard by Mr. Justice Day at the Bristol Winter Assizes, on February 27, when Dr. Blake Odgers, K.C., and Mr. F. R. V. Radcliffe appeared for the plaintiff, MR. HENRY NORTON, traveller for Messrs. John Player & Sons, Ltd., and Mr. H. E. Duke, K.C., M.P., and Mr. Clavell Slater represented the defendant, MR. EDWARD NELSON, a tobacconist of Cardiff. The action was brought to recover damages for libel in letters written by the defendant. The defendant claimed privilege as to two letters, denied publication of a third, and counter-claimed in respect of a letter written by the plaintiff to his employers. Dr. Odgers opened the plaintiff's case, and said the alleged libels were in letters written to plaintiff himself, to his employers, and to a tobacconist at Newport, charging the plaintiff with talking about the affairs of one customer of his employers to another customer, and with saying that one customer at Newport had had to pay his accounts by post-dated cheques. It was quite untrue that the customer had drawn such cheques or that plaintiff had ever said he did. There had been some dispute between the defendant and Messrs. Player about an overdue account, and on plaintiff's advice they had issued a writ, but when the account was paid they forgave him the costs of the writ, and there the matter should have ended. But defendant wrote the letters complained of, and when plaintiff wrote to his employers giving information about the defendant, that letter—disclosed in these proceedings—was made the subject of the counter-claim. The case was opened on the 26th, and the chief letter complained of by the plaintiff was the one defendant wrote to Messrs. Player:—“Dear Sir,—I regret that your Mr. Norton has seen fit to boast to other travellers that your firm had to issue a writ against me, and thereby endeavouring to damage my credit. I can scarcely think you approve of this, and will be obliged if you will put a muzzle on him, and caution him against it in the future. He is somewhat indiscreet in this respect, as he volunteered the statement to me some twelve months ago that one of your customers, Mr. Robertson, of Newport, was obliged to pay you by post-dated cheques, and has made similar statements regarding others in the trade in this town. I am aware that where you are not brought in personal contact with your customers you have to rely to a certain

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## TRADE NEWS AND NOTES—continued.

extent on your travellers, but I think your customers should have some protection against such irresponsible slanders." The plaintiff said he had been West of England and South Wales representative for Messrs. Player & Sons, Ltd., for three years. Defendant was a customer, and in August last owed £121, some of which had been outstanding some time. The firm's terms were two months' credit. On August 8 and 9 he called on defendant, and did not see him. He then wrote him from Merthyr asking for payment, and saying that as defendant had been written to several times he should pay, and not humbug men and waste their time. Witness advised a writ. On Friday defendant sent a cheque to Bath, and in the same month the account was settled. In November defendant sent him a type-written letter, calling him a cur and a scamp, and mentioning entertainment. Witness once had a whisky and a cigar with defendant, who, he believed, was a teetotaler. He had never told defendant that a customer at Newport was obliged to pay by post-dated cheque. It was general for commercial travellers to ask about the standing of men in the trade, and the replies were regarded as confidential. Witness might have said that defendant was slow, but he never said anything to other customers. Mr. McDowell, a traveller, asked for information about Nelson. Cross-examined: Mr. McDowell and he were talking about trade generally in the train. The issue of the writ was common talk. Defendant had been a customer to the amount of some £300 to £500 a year. Then he began manufacturing cigarettes in a small way, but that did not affect the account much. Up to a short time before the writ he was on good terms with defendant. The issue of the writ was not a mistake. If witness had known all the facts he would still have issued the writ. As he did not see defendant on calling three times, he wired his firm, who had written defendant six times. Defendant had an insurance broking business which took him to London sometimes. At the shop they said he was momentarily expected. Defendant called at witness's hotel after witness had gone. Defendant could have left a cheque or a message. Travellers worked the towns with the regularity of a clock, and customers knew when they were coming. Defendant threatened to file a petition, and witness thought he was ripe for filing one. After the writ the matter became common talk, and then defendant wrote the letters. He might have told defendant that the Newport account was closed because the firm would not give a Christmas box. The Newport customer was a man of excellent credit. He only mentioned the Newport customer because defendant grumbled about the firm not giving Christmas boxes. In his letter of November 2 to witness defendant complained of his conduct, and witness wrote to his firm about the defendant's character, as follows:—"I have received a very scurrilous epistle from E. Nelson, Cardiff, accusing me of causing yourselves to sue him, and imputing that I made what would be tantamount to a public declaration of the fact. He speaks of writing to you, otherwise I should take no notice of him. There is not a representative who has ever done business with him but has had the same experience, and on more than one occasion Nelson has not been visible for a day or two afterwards as a result, and recently was fined two guineas and costs for upsetting a traveller in the street because his credit was stopped." The statement about the trouble of representatives with defendant was to a large extent true. His relations with most travellers were amicable up to a point, and then he turned round and had to be sued. All he meant was that he was apt to get into difficulties. The word "visible" meant not that the writs struck him so hard, but somebody's knuckles. (Laughter.) He had been misinformed by the newspapers as to the fining, but he was inside the truth. It was part of witness's duty to report about a customer. Defendant was not a customer then, but he wanted to be again. The only case he knew of when defendant was not presentable was the one he read of in the newspaper, but he heard of other

squabbles. The newspaper did not say he was invisible, but witness saw he had a pair of black eyes. Re-examined: It would be wrong to gossip about the financial affairs of customers to customers, and witness never did it. If defendant did set up a factory he would not make Players' Navy Cut, and the fact did not influence witness at all. Mr. W. E. Robertson said he never paid Players or anybody else by post-dated cheques. Mr. Duke opened the defence, and said defendant was enraged at the issue of the writ, because it was an unusual step with a customer of some years' standing, and who up to date had always paid. Players practically withdrew their writ—the cheque having crossed it—and the dealings were closed. But defendant found that all the district was full of the knowledge that Players had closed his account and issued a writ. That was a perfectly perverted view of the facts, and plaintiff admitted discussing the matter with McDowell. The defendant then wrote his letters, but, with regard to the letter to plaintiff, there was no cause of action, as there had been no publication. The letter to Players was one which a man might write in the circumstances, and the letter to Robertson was true. Norton's letter to Messrs. Player was absolutely untrue, and defendant ought to be compensated in respect of it. The defendant, in evidence, said he had 40 hands in his shops and factories at Cardiff, and was also an insurance broker, which took him about the country. When plaintiff called he almost invariably had a whisky and a cigar. Almost from the first he talked freely about other customers. The first case he mentioned was at Oxford. On other occasions he spoke of Cardiff men and of the Newport customer. Witness started a cigarette manufactory in January, 1900, and his orders to Players were reduced. In the August Bank Holiday week he was in London, and on his return found that plaintiff had called, and was going to call again. Witness was obliged to go out, and left a cheque for plaintiff, who did not call. Witness telephoned, and found from the hotel that plaintiff had left the town. He then posted the cheque to plaintiff. Next evening he was served with a writ. The same day plaintiff sent him a letter from Merthyr. He paid the account, but refused to pay the costs. Witness afterwards heard that the story was all over Cardiff, and then he wrote the three letters. He typed the letter to plaintiff, and nobody saw it. He wrote confidentially to the Newport customer, who thanked him. In January, 1899, he quarrelled with Davies, a traveller, and there was a scuffle. He was not marked, and had never been marked from his earliest childhood (laughter). There were cross-summons. There had never been any other scuffle or trouble, only disagreements. Cross-examined: He was not a good boxer. Davies assaulted him, and ran away. But he hit Davies (laughter). The newspaper report was incorrect. He never had a row with Mitchell's traveller—did not know him. The row with Davies was not because his firm would not accept an order, but because Davies wanted, for the second time, to alter an order. Davies was the first to take out the summons. The statement about the Newport customer was volunteered, and witness took no notice of it until he found that plaintiff was also talking about him. There was no message left for plaintiff until witness returned from London. He felt that Players were within their right, and would have let the matter rest but for the rumours. Re-examined: The *South Wales Daily News* apologised for their report of the police court case. He thought of taking action. The *Express*, Cardiff, also inserted a correction. Dr. Odgers read Messrs. Players' reply to the alleged libel, in which they said: "We have the utmost confidence in the gentleman you speak of, and we may as well say quite plainly that we are quite sure he would not be so foolish as you suggest. We issued the writ, and are quite prepared to take the responsibility of our own action. May we suggest that you yourself were the cause of the writ being issued, as you well know? Therefore be good enough to let the matter drop." Witness said he received that letter. Mr. W. E. McDowell, traveller for

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## TRADE NEWS AND NOTES—continued.

Messrs. Bradford & Co., Liverpool, said plaintiff told him in confidence of the writ. It was usual for travellers to exchange such confidences. Mr. James Bunting, traveller for Messrs. Clarke & Sons, Liverpool, said plaintiff told him of the case, in reply to questions, in December, but before that, in September, defendant had told him all about it—(laughter)—and read the correspondence with Players, Mr. T. S. Bowles, of Cardiff, a customer of Players, said plaintiff told him of the writ, but he could not say whether he asked for the information. Mr. Louis Davies said he took an order from the defendant for £20 worth of goods, but after inquiries he wrote that he could not execute the order without cash. It was a second order. He called on defendant at his request. Defendant struck him, and witness struck back. At the police court defendant had "a yellow eye." Witness was advised to accept three guineas costs, and he did so. He did not shake hands with defendant, or accept his apology. Cross-examined: There was no dispute about alteration of terms of credit. Witness gave defendant three months' credit on the first order, but not on the second, because he had made inquiries. Counsel then addressed the jury, and the Judge, in summing up, said the libels were all written on the 2nd November, but the question of the account had been settled in August. The letter which defendant wrote to Messrs. Player was undoubtedly calculated to injure plaintiff, as it stated that he went about blabbing of the customers. It certainly was a defamatory letter, as the evidence showed. The defendant was in a humour for writing letters on November 2, for he wrote two others, but no damages could be given in respect of the letter to plaintiff; it merely showed malice, and had not been published by defendant. As for the defendant's libel action, one could understand very well that, having received the letter of November 2, plaintiff should endeavour to justify himself to his employers, and tell them what he believed about the defendant. He was writing an answer to an attack. In one case, at all events, that of Mr. Bunting, and again in the case at Newport, the defendant had published the story of the writ himself. The jury found for the plaintiff on both claims, and awarded £50 damages. During the case a jurymen was taken ill, and left the box. The verdict of eleven was accepted.

**CHURCH v. HAMMOND.**—A TOBACCONIST'S MONEY AND A MISSING SON.—In the Chancery Division of the Dublin Courts, last month, this case was heard before the Master of the Rolls, wherein the plaintiff, Mrs. Harriet Church, applied that she should be at liberty to pay the sum of £1,410 9s. 7d., being one-seventh of the net personal estate of the late F. W. Hammond, who had carried on business as a tobacconist in Westmoreland Street, Dublin, and which sum represented the share to which Robert Jacob Hammond, one of the nephews of the deceased, would be entitled if he had been living at the time of the death of F. W. Hammond, which took place in April, 1899, amongst the other next-of kin of the deceased; that the said Robert Jacob Hammond should be presumed to be dead, and that it should be also presumed that his death took place before the death of the late F. W. Hammond. Anne Hammond and George Perry Hammond were the defendants. It appeared from the affidavits that the next-of kin of F. W. Hammond were the children of his brother, James A. Hammond, who died in June, 1890, and of his sister, Martha Coyne, who died in October, 1890, and as regarded the children of Mrs. Coyne, who are all now resident in America, no question arose. But Robert Jacob Hammond, a son of James A. Hammond, had not been heard of since the year 1876, when he was a seaman on board H.M.S. *Pearl*, which was then stationed at Sydney, New South Wales, and from which it was supposed he had deserted. The plaintiff had caused inquiries to be made all over Australia, and also in New Zealand, at all the various shipping stations, &c.; and had also searched in the

offices of the Registrar-General for evidence of his death, but without result. Advertisements had been inserted in the Australian papers, as well as in the Dublin papers, and in the London "Times" and "Daily Telegraph," and in American newspapers, but no trace of his existence could be found. The Master of the Rolls said, it would be difficult to conceive that any further inquiry could be made that would have any useful result. The inquiries already instituted by Mr. Ryan, the solicitor, were of the most exhaustive character, and he would therefore make an order for the payment of the money, subject, however, to this—that one further advertisement should be inserted in one newspaper circulating in Sydney, to the effect that if within three months from the date of the appearance of the advertisement the said Robert Jacob Hammond did not show cause by affidavit in the Rolls Court in Ireland, the money would be paid to the other next-of-kin, to his entire exclusion.

**"TOO OLD A GAME."**—At the Clerkenwell County Court, on February 21st, before his Honour Judge Edge, John William Buck, of 22, High Street, Camden Town, made an application to the Court for an administration order, his total debts amounting to £40 19s. 11d., for money borrowed and trade debts. The representatives of three creditors, out of five, appeared, and opposed the application. The Judge remarked that in that event he had no power under the Act of Parliament to do more than order the debtor to pay 20s. in the £. The debtor offered 2s. in the £, but he had no power to accept that. What could he pay a month? The debtor replied, that he was a clerk out of employment, but was formerly employed by the North-Western Railway as clerk at 23s. a week. The representative of Messrs. Lodge & Harper said there was a tobacco shop which was really the debtor's, and not his wife's, as he alleged. The Judge: It is too old a game now of putting a shop or business in the wife's name. I take no more notice of it than if in the man's name. The applicant said he sold this business to his wife, and she gave him the money. The Judge: Where did she get the money? Applicant: She had it before she was married. The Judge: Oh! (Laughter.) Messrs. Lodge & Harper's representative said the defendant could pay his debts in full. They got their judgment in 1899, and the defendant had not paid a penny. The Judge said he would now have to pay in full, and he did not think he tried to pay anything. He would make an order for him to pay his debts in full—20s. in the £, by 12s. a month. The Defendant: Is there any appeal against this? The Judge: No. You may go to the High Court, if you like, and they will tell you that the Act of Parliament is against you. You must keep up these instalments, or you are liable to be sent to prison. The wife is carrying on this business, and their rent is £70 a year.

**HOOKE v. FRANKS & SON.**—TRAVELLER'S CLAIM FOR WAGES.—At the Clerkenwell County Court, on February 22, WILLIAM GEORGE HOOKER, tobacconist's traveller, of 57, Trigon Road, Clapham, sought to recover from MESSRS. A. H. FRANKS & SON, 63, Old Street, E.C., wholesale tobacconists, the sum of £5—£2 for a week's salary, and a week's salary in lieu of notice. Mr. Burnett Calvert was counsel for the plaintiff, and the defendants were represented by Mr. Michael Franks. Plaintiff, in support of his claim, said he was engaged to travel in cigars and tobacco for the defendants all round London, and when he was discharged no reason whatever was given for it. Mr. Franks said the business the plaintiff did was unsatisfactory, and at the end of the second week they gave him notice. The Judge said the notice spoken of by the defendants was very vague, and he gave a verdict for the plaintiff with costs.

**HOVENDEN v. THE GREAT WESTERN RAILWAY COMPANY.**—ACTION FOR DAMAGES.—In this case, which was heard before Mr. Justice Bucknill and a common

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## TRADE NEWS AND NOTES—continued.

jury on the 8th inst., the plaintiff, Mr. ROBERT GEORGE HOVENDEN, managing director of Hovenden & Sons, Ltd., Berners Street, sued the defendant railway company to recover damages for personal injuries sustained through the negligence of their servants. The defendants admitted liability, but disputed the amount of the damages, which they said were not so large as plaintiff asserted. Mr. Dickens, K.C., and Mr. Moreton Smith appeared for the plaintiff, while Mr. Lawson Walton, K.C., and Mr. Park Goff represented the company. The case for the plaintiff was that on June 16, 1900, he was travelling as a first-class passenger in the last carriage but one of the train timed to leave Paddington Station at 1.3 p.m. On arriving at Slough Station the train was left standing on the line, and, owing to the negligence of defendants' servants, an express train was allowed to dash into the train, with the result that five persons were killed, and a large number of people were seriously injured. The carriage in which plaintiff was was forced on the top of an adjoining carriage and completely wrecked, plaintiff being hurled through the roof of the station, and falling back upon the line among a quantity of debris, from which he managed to extricate himself without assistance. His escape from death was stated to be of an extraordinary nature, and it was remarkable that no bones were broken, although he was considerably bruised and scratched. After having been attended to on the spot, plaintiff returned to London and received further medical attendance, when he was able to proceed to his home at Croydon. His case was that he had suffered considerably from nervous shock, which resulted in weakness of the heart. He also, it was said, suffered from injury to the spinal cord, which caused him to drag his legs in walking. As a consequence of his injuries, plaintiff suffered from lassitude and was unable to conduct his business as before. On the other hand, the defendants' witnesses said there were no signs of any organic trouble, and plaintiff would recover his former health in a few months. For the plaintiff, Dr. Noble Smith, Dr. Guthrie, and Dr. Duncan (plaintiff's usual medical attendant) were called, while Dr. Hallen, Dr. Page, and Dr. Bond were examined for the defence. The jury, after considering the matter for a quarter of an hour, returned a verdict for the plaintiff for £375 damages. It then transpired that the railway company had paid £550 into Court, which plaintiff could have taken out in satisfaction of his claim, and the learned judge therefore entered judgment for the defendants.

## Police.

**THE "SUNDAY TRADING" FARCE.**—At the Darlington Police Court, on February 26, ELIZABETH SALES JOSEPH GREY, ELIZABETH HODGSON, HENRY W. MITCHELL, all tobacconists in various parts of Darlington, together with two newsagents, were charged with "being a tradesman did unlawfully exercise the business or work of your ordinary calling upon the Lord's Day." The date of the alleged offence was February 17. Considerable interest was evinced in the proceedings, the well of the Court being packed with a large crowd of public. Mr. Plant, in opening the case for the prosecution, said in consequence of complaints made to the police by the Corporation as to the closing of the shops in the town generally those prosecutions were taken. Their decision upon those cases would be to decide whether other shops should be closed or not. All the defendants had been warned with the exception of Mitchell, who could not state that he had been taken by surprise, as the matter must have been brought to his notice by the reports in the newspapers. Mr. Plant produced the order from Colonel Eden authorising the whole of the defendants' shops Jameson proved visiting the whole of the defendants' shops between the hours of 7.10 and 8.30 p.m. on the Sunday

evening of February 17, and witnessing purchases in the shops. Mr. F. B. Laidler, for the defence, said the prosecutions had been taken under an hoary Act of 1677, in the reign of Charles II., a Sabbatarian monarch. It was not intended to apply to such cases as those. When the Darlington Corporation passed the resolution affecting those cases it was not intended to strike at that class of trader. That was no defence, he was aware, but he put it as a proposition that the defendants who conducted their business in a proper and orderly way, and in no way caused any nuisance to their neighbours by such trading, were not intended to be prosecuted when the Darlington Council adopted their resolution. He urged that the greatest latitude should be shown in the reading of the Act as set down by a rule of law. It was further argued that the Act when passed was intended to safeguard the public morals, and when it was shown by cross-examination that no offence against the public morals had taken place the statute did not apply. The Mayor said the decision of the Bench was that there had been a technical offence, but they did not propose to make any penalty, but reserved to themselves the right to consider any other cases on their merit. They did not make any penalty.

At Spilsby last month EDMUND GEORGE SAYER, a tobacconist, of Skegness, was fined 5s. 6d. for trading on Sundays.

**DISHONEST ASSISTANT.**—At the Spelthorne Petty Sessions on February 25, HARRY WRIGHT, 17, Pomroy Street, New Cross, was charged with stealing cigars, and cigarette holders, tobacco pouches, cigarettes, metal match-boxes, and plush picture frames, value £1, the property of Mrs. RODGERS, tobacconist and newsagent, Feltham. Prosecutrix stated that the prisoner was her assistant, and she had lately missed packets of cigarettes from the shop. On the previous Saturday her husband examined the prisoner's box in his presence, and found it to contain the stolen articles mentioned in the charge. Mr. T. Young appeared for the prisoner, who pleaded guilty, and asked for leniency on the ground of the prisoner's youth. Prisoner was bound over to come up for judgment if called upon, and was ordered to pay 18s. costs.

**A SERIOUS CHARGE.**—At the Marlborough Street Police Court on March 2, HERBERT LONDON, 18, a clerk, of Offley Road, Brixton, and WILLIAM BLAKE, 19, timekeeper, Clarence Buildings, Kentish Town Road, were charged with stealing and receiving during the past twelve months, 5,000 cigars worth £36, belonging to Mr. SIDNEY BLUM, a cigar merchant, of 44, Cranbourn Street, W. When arrested by Detective-Sergeant Bowen and told he would be accused of stealing about 6,000 cigars, London replied, "I think it is about 5,000," and on the way to the police-station made a statement which was read over to Blake when he was arrested by Detective-Sergeant Clarke. Blake said, "I have had some cigars, but have got none now. We had a big job on a short time ago, and I sold a lot of cigars to the men employed there." In his statement, which was read over by the Magistrate's clerk, London said he sold most of the cigars to friends, whose names he did not wish to mention, and falsified the stock-book of his employer, Mr. Blum, to hide the thefts. At first, about twelve months ago, he took a few at a time. Blake, who was not in the same employ, asked him to get some cigars for him: At first he stole a few for Blake, but afterwards took him as many as 400 at a time. Blake never questioned him about them. In reply to questions put by Mr. J. B. Matthews, solicitor for the defence, Detective-Sergeant Brown said that Blake had been for some time employed by the St. Pancras Vestry. His father was a respectable man. Frederick Clifford, Mr. Blum's office boy, spoke to having found two parcels of cigars in a room where he was searching for some labels. He knew they had been tied up by London, because of the way the knots of the string had been tied.

All Tobacconists should commence the New Year by possessing  
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Of all purely Tobacco  
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FOR "PUSH" WORK.

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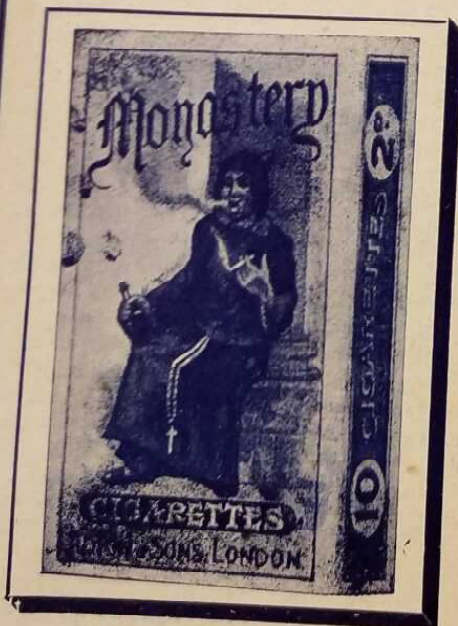
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Machine for Making Cigarette Paper Tubes.

**THE TIP TOP 2d. PACKET.**

**Monastery Cigarettes**



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

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**LONDON, E.**

## TRADE NEWS AND NOTES—continued.

He took the parcels to Mr. Blum. Mr. Blum said that he had missed over 6,000 cigars, including some valuable Havanas. The prisoners were committed for trial, and appeared before Mr. W. R. McConnell, K.C., at the County of London Sessions, on the 7th instant, when London pleaded guilty to having stolen, but Blake not guilty to having received the cigars knowing that they were stolen. The jury, although locked up in private for some time, failed to arrive at a unanimous verdict, and his lordship was therefore compelled to discharge them without a decision. Mr. Burnie, for the prosecution, thereupon offered no evidence before another jury, and Blake was acquitted and released. London, who said his downfall was due to horse racing, was sent to prison in the second division for six months.

**A YOUNG THIEF.**—At the West Ham Police Court on the 2nd inst., a boy, aged 14, named BERTIE BLACK, of 100, New Barn Street, Plaistow, was charged with stealing a box of cigarettes, valued at 2s. 11d., the property of GEORGE WEBB, of 205, North Woolwich Road. At about 11 o'clock on Friday morning Constable Criddle, 34 K, while passing along the North Woolwich Road, saw the prisoner on the prosecutor's counter kneeling with his back towards the door. He got down as the constable entered the shop, and then a box of cigarettes was seen beneath his coat. He dropped the box, and when confronted by the prosecutor he declared that he had not been on the counter, adding that he did not know why he had taken the cigarettes. The prisoner now said there was another boy in the shop, but he "dodged" under the policeman's arm. The prisoner was said to have been previously convicted, and was remanded for a reformatory to be found for him.

**CHARGED WITH BURGLARY.**—At the Clerkenwell Police Court on February 26, THOMAS THOMPSON, 61, boot rivetter, no fixed abode, was charged with burglariously breaking and entering the dwelling house and shop, 319A, New North Road, and stealing therefrom a portmanteau, an umbrella, a mackintosh, 8-lbs. of tobacco, six packets of cigars, three boxes of cigarettes, value together £5 10s., the property of Messrs. R. W. GOODMAN and A. F. NICHOLSON TURNER, wholesale tobacconists. Mrs. Branbie deposed that she was a friend of the prosecutors, and on the previous evening at 11 o'clock she called at 319, New North Road, where Mr. Goodman carries on a licensed victualler's business. While in the saloon bar she saw the prisoner in the doorway. He was carrying a portmanteau, and the latter slipping from his hand several boxes of cigars rolled out upon the ground. Witness having her suspicions aroused informed the manager, who went out and, stopping the prisoner, gave him into custody. Further evidence was given that the door of the shop had been forced, and the property found upon the prisoner was missing from the premises. Thompson, who said he had nothing to say in answer to the charge, was committed for trial.

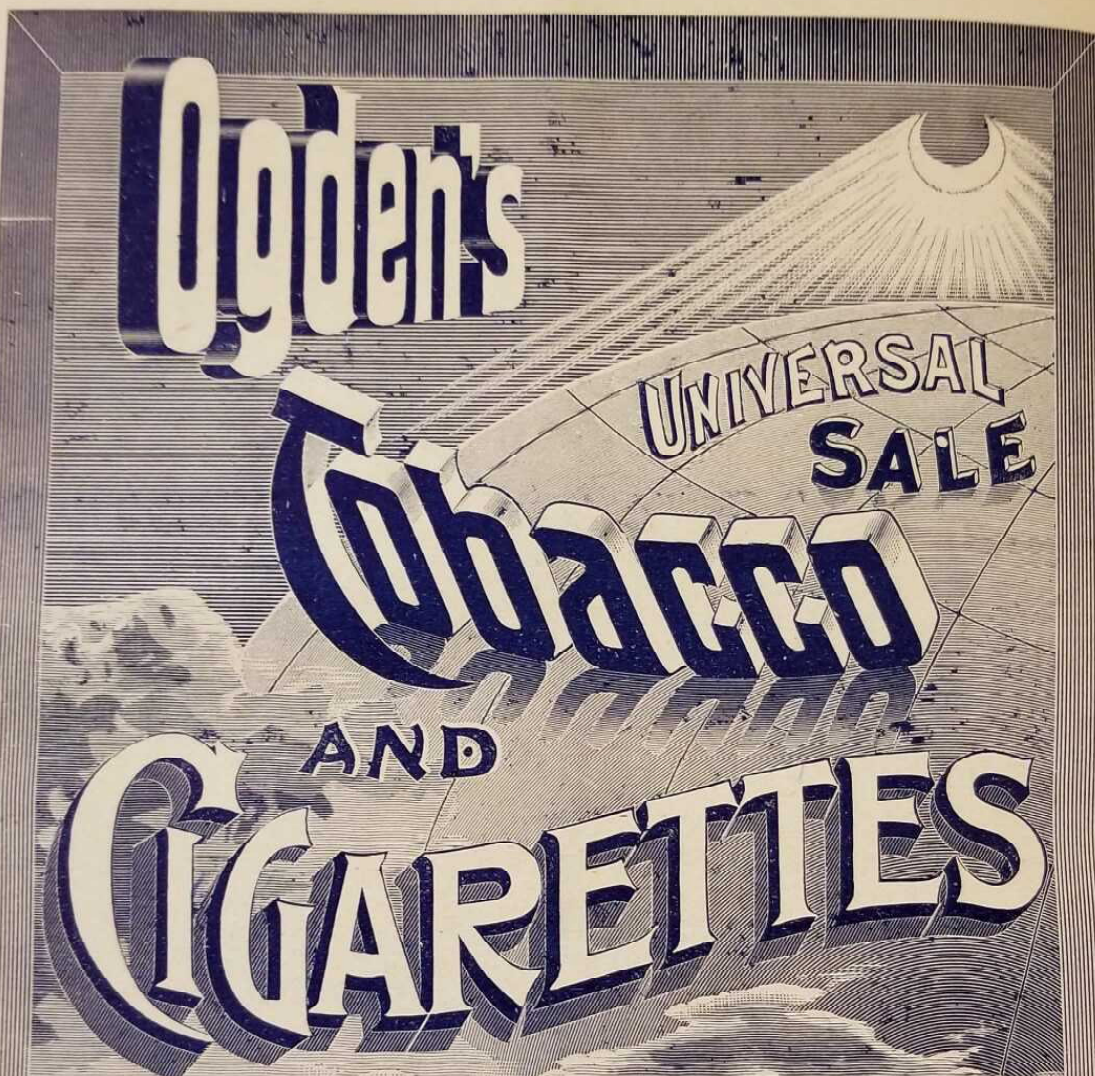
**UNDER AGE.**—Japan is not a pleasant place for the beardless British middy. That is, if he loves the magic of the pipe. Last month a middy from H.M.S. "Terrible" discovered that fact in a manner highly displeasing to juvenile officers of the naval service. He was "doing" Tokyo in a riksha. And he was "in charge" of an aggressive-looking pipe. The policeman who saw it was wrathful—but not because it was unlovely. He stopped the middy and the coolie, and "confiscated" the pipe. He also informed the middy in slow, official English of the law against smoking under age. As the middy was beardless he was obviously under age—the logic was inexorable. The crowd laughed. The middy relieved his feelings otherwise.

## ON BROSELEY CLAYS.

"A BROSELEY," remarked a deceased antiquary, who had devoted much time to the collection of facts relative to the early history of smoking, "is a term familiar to smokers all over the world," but this was before the introduction of briar-wood pipes. At the present day, however, the phrase, "Will you take a Broseley?" is familiar to the humbler class of smokers the county of Salop through. But, says the writer of an article on clay pipes in *The Globe*, why this spot should have been selected as the headquarters of this branch of the fictile art has always been a puzzle to those who have looked into the history of pipe-making, seeing that the clay of which they have been made, for as long as local history or tradition enables us to look back, has not been found there. It may be, however, that native clays were used in the manufacture of the earliest specimens, and that soon afterwards the easy navigation of the river Severn induced the local potters to commence obtaining the best pipe-clay from Dorset and Devon.

There exists a collection of Broseley pipes to the number of four hundred. Of these more than two hundred have marks upon the spur, and no two impressions are alike. A very few of these marks exhibit the maker's name in full, more abbreviate it, others have initials only. In the whole collection three bowls only bear dates, viz., two 1687 and one 1697, and these have also the Christian names of two members of a family of pipe-makers, named Legg. There is good evidence to show that the Leggs were in business long before Sir Walter Raleigh introduced tobacco into England. The Leggs were succeeded by a family named Roden. Noah Roden, who flourished from about 1770 to 1829, effected great improvements in making and burning pipes, particularly "churchwardens" and "straws," which he brought to great perfection, and supplied to most of the London coffee-houses and clubs of that day. It is said that Mr. George Forester, the celebrated fox hunter, who, however, was not a smoker, purchased a box of Roden's pipes in town, and on their arrival at his Shropshire seat, Willey Hall, within a mile or so of Broseley, sent for Roden, to show them to him as examples for him to imitate, much to the astonishment of the maker, who soon set the old squire right. Noah Roden died in 1829, and his business was carried on by William Southorn, who made great strides in improving the manufacture, and whose descendants of the name are to-day carrying on the famed business of makers of the "Real Broseleys."

Broseley is the original home of the English clay pipe, but Ireland also boasts a local manufactory of the same kind, which, though it cannot vie with the former in antiquity, possesses a respectable ancestry, stretching back as it does for some 200 years. The bleak and bog-surrounded little village of Knockcrogheny, in the County Roscommon, is the home of the Irish industry, which is said to have sprung up there owing to the accidental settlement of a man who had picked up the process in Holland, and from whom others gradually learned the art. Originally the village itself afforded nothing peculiarly favourable to the manufacture, the clay not being found nearer than two miles; but some years ago these clay pits became worked out, and since then the clay has been imported from Devonshire. The early Knockcrogheny pipe was mean and ill-shaped, short in the stem and small in the bowl. It was very popular for wakes, where the low price and the small quantity of tobacco required to fill it ensured it a preference. However, better moulds were at length introduced, and the pipe assumed its present shape—a thick bowl of moderate size, and a straight stem of medium length. Practically none of the embellishments or refinements adopted by the Broseley makers have yet spread to Knockcrogheny, where ornamentation does not go beyond the impress of the shamrock and Irish harp on the side of the bowls; but the ware itself appears to be as tough and as white as that of the pipes of superior finish and workmanship from other countries.



**TOBACCO:-**

- Midnight Flake
- St. Julien
- Fruit & Honey
- Vanguard Navy Cut
- St. Bruno Flake
- Coolie Plug Cut
- Redbreast Flake

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- Guinea Gold
- Tab's
- Lucky Stars
- Virginia
- Rose Blush
- Corkers
- Alpine Belle

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## From the "London Gazette."

### Receiving Orders.

SHINGLER, JOHN, trading as M. G. Shingler, tobacconist, &c., 98A, Wellington Road, Leeds. Date of petition and receiving order, February 14, 1901, on debtor's own petition.

GILL, ARTHUR, late tobacconist, 11, Kendal Lane, Leeds. Date of petition and receiving order, February 19, 1901, on debtor's own petition.

BUCHANAN, ALEXANDER CONSTANTINE WALTER, tobacconist, &c., 18 and 19, High Street, Littlehampton. Date of petition and receiving order, February 21, 1901, on debtor's own petition.

VEITCH, JAMES, late tobacconist, &c., 63, Park Lane, Leeds, now out of business. Date of petition and receiving order, March 4, 1901.

### First Meetings and Public Examinations.

SHINGLER, JOHN, trading as M. G. Shingler, tobacconist, &c., 98A, Wellington Road, Leeds. First meeting, March 1. Examination, March 12, 1901, at the County Court House, Leeds.

GILL, ARTHUR, late tobacconist, &c., 11, Kendal Lane, Leeds. First meeting, March 5. Examination, March 26, 1901, 11 a.m., Court House, Albion Place, Leeds.

BUCHANAN, ALEXANDER CONSTANTINE WALTER, tobacconist, &c., 18 and 19, High Street, Littlehampton. First meeting, March 21, 3 p.m. Examination, March 21, 11 a.m., Court House, Church Street, Brighton.

VEITCH, JAMES, late tobacconist, &c., 63, Park Lane, Leeds, now out of business. First meeting, March 15, 1901; public examination, April 16, 1901, 11 a.m., at the Court House, Albion Place, Leeds.

### Adjudications.

SHINGLER, JOHN, trading as M. G. Shingler, tobacconist, &c., 98A, Wellington Road, Leeds. February 14, 1901.

GILL, ARTHUR, late tobacconist, &c., 11, Kendal Lane, Leeds. February 19, 1901.

BUCHANAN, ALEXANDER CONSTANTINE WALTER, tobacconist, &c., 18 and 19, High Street, Littlehampton. February 21, 1901.

VEITCH, JAMES, late tobacconist, &c., 63, Park Lane, Leeds, now out of business. Date of order, March 4, 1901.

### Notices of Intended Dividends.

FISHER, BERNARD, trading as B. Fisher & Co., wholesale and retail tobacconist, 92, High Street, former Hill Street, 87, Worcester Street, and 28, Broad Street, all in the city of Birmingham. Last day for proofs, February 29, 1901. Trustee, J. W. B. Brown, Prudential Buildings, Birmingham.

LATHAM, JOHN THOMAS, trading as A. & J. T. Latham tobacconist, &c., The Cross, Westgate, Tadcaster. Last day for proofs, March 1, 1901. Trustee, E. T. Wilkinson Official Receiver, 28, Stonegate, York.

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# AVISS BROS., LTD.,

## 81, FENCHURCH STREET, LONDON, E.C.

(Two minutes from Aldgate Station).

### MANUFACTURERS, IMPORTERS AND DEALERS

IN ALL CLASSES OF

# CIGARS and CIGARETTES.

CALL OR INQUIRE FOR PRICES.

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

WHALLEY, EMMA JANE, formerly tobacconist, at 153, and afterwards at 93, East Parade, Keighley (widow). Last day for proofs, March 6, 1901. Trustee, J. Arthur Binns, Official Receiver's Chambers, 31, Manor Row, Bradford.

RICHARDS, HARRY, tobacconist, 329, Commercial Road Landport. Last day for proofs, March 12, 1901. Trustee, J. C. Moberley, Cambridge Junction, High Street, Portsmouth.

WELDON, WILLIAM CROSS, formerly tobacconist, &c., 18, Clough Bridge, Bridlington. Last day for proofs, March 5, 1901. Trustee, E. T. Wilkinson, Official Receiver.

SHINGLER, JOHN, trading as M. G. Shingler, tobacconist, &c., 98A, Wellington Road, Leeds. Last day for proofs, March 27, 1901. Trustee, John Bowling, Official Receiver, 22, Park Row, Leeds.

#### Notices of Dividends.

HAMMOND, ALBERT VERITY, cigar and tobacco merchant, 52, London Street, Southport. First and final dividend of 18s. 6d. in £. February 19, 1901, at the office of Trustee, C. E. Dolby, 24, North John Street, Liverpool.

THOMPSON, JAMES, tobacconist, &c., 55, Mote Street, Basingstoke. First and final dividend of 11½d. in £, payable March 1, 1901, at Official Receiver's offices, 172, High Street, Southampton.

ELVY, CHARLES, tobacconist, &c., 18, St. Dunstan's Street, Canterbury. Supplemental dividend of 11¼d. in £, payable February 28, 1901, at the Official Receiver's offices, 68, Castle Street, Canterbury.

WELDON, WILLIAM CROSS, formerly tobacconist, &c., of 18, Clough Bridge, Bridlington. Composition of 8s. in £, payable March 5, 1901, at the Official Receiver's offices, 74, Newborough, Scarborough.

*The following amended notice is substituted for that published in the "London Gazette" of the 30th November, 1900. ("London Gazette," February 26, 1901):—*

GOOCH, THOMAS WILLIAM, tobacconist, 14, Alexandra Road, and 76, St. Benedict's Street, Norwich. First and final 9¼d., payable November 30, 1900, at the Official Receiver's office, 8, King Street, Norwich.

#### Order made on Application for Discharge.

TRIGGS, HENRY WALTER (trading as Tregg & Company), tobacconist, &c., late of 151 and 15, and lately of 177, Bishopsgate Street Without. Discharge suspended for three weeks. Bankrupt discharged as from February 5, 1901; his public examination having been concluded on November 13, 1888.

#### Application for Debtor's Discharge.

NATHAN, EDWARD, cigar importer, a domiciled Englishman, formerly of 52, Finsbury Pavement, but whose present address the petitioner was unable to ascertain. Date fixed for hearing March 15, 1901, 11 a.m., at Bankruptcy Buildings, Carey Street, W.C.

#### Notice of Release of Trustee.

VAUGHAN, FREDERICK WILLIAM, tobacco and cigar merchant, Arcade Buildings, Fishergate, Preston. Trustee, Charles Harvey Plant, 14, Chapel Street, Preston. Jan. 24, 1901.

#### Appointment of Trustee.

SANDERSON, DIXON, tobacconist, 47, Market Street, Blackpool. Trustee, R. R. France, Greek Street Chambers, Park Row, Leeds. February 5, 1901.

WROE, WILLIAM, trading as Parkinson & Co., tobacconist, 51, Old Market, Bradford. Trustee, G. F. Whitworth, C.A., 15, Bridge Street, Bradford. February 16, 1901.

#### Partnership Dissolved.

The partnership, heretofore subsisting between JOHN KENIWELL DIXON and AXEL EINAR ALBREETSEN, carrying on business as cigar merchants at 64, Corporation Street, Manchester, under the style of "John K. Dixon & Co.," has been dissolved by mutual consent, as and from January 1, 1900. Debts due and owing by John Keniwell Dixon. Dated February 13, 1901.

## In the Matter of—

DIXON SANDERSON, tobacconist, 47, Market Street, Blackpool. The debtor appeared at the Preston County Court, last month, for his public examination, with gross liabilities £1,337 13s., expected to rank £1,258 16s. 10d.; and the assets were estimated to produce £761 8s. 1d., leaving a deficiency of £497 8s. 9d. Debtor alleged "want of capital" as the cause of failure. Debtor said he commenced business 10 years ago at Market Street with a capital of £285. Afterwards he entered into partnership with Mr. James Proctor for the purchase of a corner block of buildings in Bank Hey Street and Victoria Street, and they opened a café, fruit, and tripe and chip shop. Those businesses were separate from his own shop in Market Street. To enter into the partnership he paid £1,500, £600 of which was his own, and the other borrowed money. Mr. Proctor put £1,500 into the business as well, and £10,500 was paid for the premises. The partnership was carried on for three years, but it did not pay from the commencement. Although no books were kept, he discovered the partnership

# MALCAJIK CIGARETTES.

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

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

ALLEN & WRIGHT ... London	HARRY DASH ... Brighton	W. HEDDERLEY ... Oxford
J. BRUMFIT ... ..	J. SINCLAIR ... .. Edinboro'	A. COLIN LUNN ... Cambridge
J. WOOD & SONS ... ..	J. H. FINLAY & Co., Ltd. Newcastle	SNELL & Co. ... .. Plymouth
E. GRAHNERT ... ..	LEAHY, KELLY & LEAHY Belfast	HAY & SON ... .. Sheffield

*Applications for agencies from firms of similar standing are solicited.*

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

was not paying at the end of the first season. The Official Receiver: And you continued the partnership?—We tried to get out by selling half, and paying half. Debtor sold his share in the concern in November, 1900, to Mr. Blezard, for £1,500, the amount of capital he had put in. That sum was simply for the buildings. He did not sell any debts with it. They were paid by Mr. Proctor, who entered into partnership with Mr. Blezard for the freehold. All the businesses had been disposed of by them, and he thought Mr. Proctor had paid off all the debts, or the biggest portion of them. The Official Receiver: Are any of those partnership debts included in your statement of unsecured liabilities?—There is only one—Bailey & Co., £7. All the other unsecured creditors are in connection with my private business. Debtor stated that he borrowed £500 from Mr. Bridge for the partnership, and the latter took a third mortgage on his share of £1,500. He also borrowed £350 from Mr. Proctor, and both had been paid back. The Official Receiver: Why do you put in your preliminary statement that you paid Proctor £500?—The £150 I gave him to pay off the debts is the additional sum. He had promised to settle my share and his own with £150 from me.—But I thought you said Proctor had to pay all the debts himself?—No; he received £150 from me towards them.—You paid Bridge £779, you say. How did it accumulate to that amount?—Well, I borrowed another £200 on the share, and there was a cigar account amounting to about £300, of which I paid £250. The odd pounds were for interest and costs.—Have you got these two deeds for £500 and £200? Mr. Turner, for the debtor, said Mr. Blezard's solicitor had them, and explained that the additional £200 was practically a trade debt, and was put on to the building to secure it. There was no cash. Debtor added that Bridge had not really been pressing for the money, but he mentioned that it was an old debt, and it was getting time they did something with it. Bridge was his largest creditor. He first found that he was insolvent in December, 1900, but after going into affairs he saw that the business had been insolvent about two years. He did not keep any books, nor had he made any investigation as to matters, because he thought he was on the right side. In reply to the Official Receiver, debtor said that part of the furniture belonged to his wife, including the piano and certain ornaments. He had a share in some patent, but it had not paid anything. The law costs were mostly in connection with actions brought against him last year. The purchase of the buildings cost him £100, and he lost about £200 through having to sell his Market Street shop. It was worth £1,000, but he had had to sell it for £800. He did not charge anything for goodwill. The examination was adjourned.

**WILLIAM WROE**, trading as Parkinson & Co., of 51, Old Market, Bradford. A meeting of creditors in this estate was held at Bradford on the 13th ult., when liabilities amounting to £9,125, and assets £937, were disclosed. No offer was made to the creditors, and Mr G. F. Whitworth was appointed trustee, with a committee of inspection. At the public examination of the debtor, which was held on the 20th ult., in answer to the Official Receiver, Wroe stated that in 1872 he became manager for the late Mr. J. G. T. Parkinson, and at the death of that gentleman in 1875 he took over the business. The business had been a large one, and he made himself liable to pay £1,200 for stock and £1,000 for goodwill. He continued both the manufacturing and the wholesale and retail businesses until 1897. He then discontinued manufacturing, because the competition was keen, and the restrictions which were imposed by Government made it impossible to secure a profit. These restrictions, which were imposed in 1891, required that the amount of moisture in tobacco should not exceed 35 per cent., and this percentage must include the natural moisture in the tobacco, which would be about 15 per cent. The Official Receiver: With only 35 per cent. of moisture you could not make a living profit as a manufacturer? The Debtor: No.—What

has been the habit of manufacturers with respect to the amount of moisture? The debtor said that would depend upon the price. If a man was giving 3s. a pound for certain tobacco, the traveller would say that he could do it at a penny less, and more moisture would be added. There were certain tobaccos which were called "good drinkers." By feeling these merely it was not possible to tell how much moisture they contained. Such tobaccos would carry 60 per cent. of moisture. This related to the cheaper tobacco. When the restrictions of the Government were imposed, and this sort of thing was rendered impossible, it made it difficult for a small manufacturer to make a profit. The debtor said that he had been losing money for the past ten years in consequence of the heavy charges upon him for interest and heavy expenses. The examination was closed.

**TOM HENDERSON**, tobacconist, Newport Road, Linthorpe Road, and Wilson Street, Middlesbrough. A private meeting of the creditors of this estate was held in the Alexandra Rooms, Dale Street, Liverpool, last month, under the presidency of Mr. Norris (Messrs. Ogdens, Ltd.), and was attended by representatives of a number of local firms in the tobacco trade. Mr. Hood, solicitor, Castle Street, Liverpool, represented Messrs. Ogden, Ltd., who are the largest creditors. A statement of affairs was submitted, from which it appeared that the unsecured liabilities amounted to £2,513, and the assets, after allowing for preferential claims, amounted to £1,086. The debtor was subjected to close questioning by Mr. Hood, and by several of the creditors present, as to his financial position, and as to his recent transactions. He had no other proposal to make, and the meeting decided to accept his offer to execute a deed of assignment for the benefit of creditors, in favour of Mr. Norris (Messrs. Ogdens, Ltd.), and Mr. Thomson, accountant, Middlesbrough, as joint trustees, with a committee of inspection, consisting of Mr. F. W. Knight (Cope Bros., Ltd.), Mr. Robert F. Green (Hignetts), Mr. Davies and Mr. Denton, of Liverpool. It was intimated that the business would be carried on by the trustees under the supervision of the committee, pending the disposal of it by sale.

**E. BECK, JUN.**, formerly tobacconist, &c., Chard. The estate is now in course of winding up. The Official Receiver, who is acting as trustee in the matter, has given notice of a first and final dividend of 2s. 8d. in the £. The total receipts on the estate were £226 12s. 8d., fees and commissions amount to £17 5s. 10d., law costs and petitions £14 11s. 2d., and the amount for dividend is £147 6s.

**EDMUND GOODMAN HIPWELL**, tobacconist, &c., Welford Road, Leicester. The public examination of the debtor was held on the 15th ult., at the Castle, Leicester, when he stated that he was originally a pawnbroker's assistant, and having £150 bought a going concern. When he took the business the previous tenant represented that she took £15 a week. He never did more than £5 a week turnover. The liabilities amount to £317 15s. 4d., and assets £159. The examination was closed.

**CARL GUSTAV WETZLAR**, of 44 to 46, Leadenhall Street, E.C. Mr. Benjamin T. Norton, of Messrs. Pratt, Norton & Co., has been appointed trustee in this matter. The gross liabilities are £17,874. It appears that the unsecured creditors are down for £9,457. There are also fully secured creditors with claims amounting to £1,450, who hold securities valued at £2,245, thus leaving a surplus of £764. In addition there are partly secured creditors for £6,143, who hold securities valued at £4,603, leaving a ranking liability of £1,540. The liability on bills under discount is £896, and there is a contingent claim of £217. On the asset side the stock amounts to £1,144, book debts to £2,123, surplus from the assets held by fully secured creditors £764, and cash in hand £308, which, with some other effects, brings the total assets up to £4,694. The

business has been established for many years, and was well known in the tobacco trade, but of late there had been evidences of weakness. There are about a score of creditors, the chief being a Havana house.

**MARWOOD MERRETT ROWETT**, of Prudential Buildings and 16, Garfield Avenue, Bradford, cigar dealer, &c. The debtor, examined at the Bradford Bankruptcy Court on February 20, by the Official Receiver, said that he commenced business in Bradford with about £5 capital. He had never made money, and latterly, while in the Prudential Buildings, his trade was injured by the Turkish bath which existed under his premises, and which caused his room to be exceedingly hot. The examination was closed.

**WALTER HENRY WOOTTON**, tobacconist, &c., Neath. The debtor at his examination held at the Neath Bankruptcy Court, on the 14th ult., said the cause of his failure was insufficient capital, together with getting into the hands of money-lenders. His liabilities amounted to £226 and his assets were nil. He kept no proper books of account and knew of his insolvency for the past two years. The examination was closed.

**JAMES CRAIG**, tobacconist, Victoria Street, Douglas. A petition was delivered last month at the Douglas Bankruptcy Court for the confirmation of a deed of arrangement made by the debtor. At the last court, some of the creditors wished to make him a bankrupt, but on his sister withdrawing a claim for £250 and his father one for £1,200, the opposition was withdrawn and the deed was now confirmed.

**ARCHIBALD ANSELL**, tobacconist, known and trading as **WALTER BERNARD MALLOWS**, 52, Queen's Road, Brighton. The adjourned examination of this debtor was held at Brighton last month, when he was again examined at length by the Official Receiver upon matters which were also gone into at the last hearing, and reported in our previous issues. These concerned the business formerly carried on by the debtor at Hatfield, and his subsequent engagement as a traveller and as an architectural draughtsman in London, and also as to his building operations at Woking, and the tobacconist business which he opened in Queen's Road, Brighton, in 1899. At that time, he said, he owed all the liabilities referred to as personal liabilities, but had £100, which he had saved, and his wife had a similar amount. He was to pay £263 for the business, and the fitting up of the shop cost £106. There was an arrangement that he was to buy the business, and that when it was perfectly square he was to hand it over to his wife. Until then he was to be solely liable. He got stock on credit. The Official Receiver: You knew you could not pay. Debtor: Not the whole of my personal liabilities. The Official Receiver: And you knew your old creditors could come down and take the stock supplied you by your new creditors. Debtor: I did not anticipate that they would, and I traded in a different name.—You thought that would conceal your identity from them?—To a certain extent. I meant to take care that they should not press me. Further examined, debtor said that when, in October, a deed of assignment was executed the word "partnership" was not in it when it was first drawn, but had been omitted. He disclosed his personal liabilities to the trustees before the assignment was made: it was on account of that that the word "partnership" was inserted. The banking account was in his wife's name, but he drew the cheques and she signed them. The debtor's attention was drawn to a post-dated cheque signed by himself, although he had no banking account. In answer to this, he said he intended to have one, and as he was pressed to give a cheque he did so, using a form from his wife's cheque-book. The Official Receiver: You gave a worthless cheque to oblige? Debtor: Yes. In reply to further questions, debtor said eleven writs were served at the date of the assignment. He estimated that he and his wife drew between £3 10s. and £4 a week from the business for personal expenses. The Official

Receiver intimated that he wanted an opportunity of inspecting the books, and for that reason there would have to be an adjournment. Mr. Stringer, who appeared for the trustee, said his client was not in possession, and expressed the opinion that he ought to be given possession if there was an adjournment. The Registrar said he could say nothing on that point, as if there was a partnership it might possibly be the subject of further proceedings. Cross-examined by a creditor, debtor said he had disclosed all his Woking debts, and that the takings at Brighton might have averaged £120 a month. Replying to the Official Receiver, the debtor said he knew nothing about goods being removed after the receiving order. The examination was again adjourned for the production of a memorandum book in which debtor said he had entered his liabilities previous to his coming to Brighton. At the adjourned meeting, held on the 7th inst., debtor stated that his business books were in the hands of a third person, the trustee under a deed of assignment, who had promised to hand them over to the trustee in bankruptcy. Actually, said debtor, he was insolvent when he started business in Brighton. His business books showed nothing prior to his coming to Brighton. For the time, his examination was closed.

**NATHAN H. MUXLOE**, tobacconist, Belgrave Gate, Leicester. The debtor appeared at the Leicester Bankruptcy Court, on February 15, with liabilities £983 5s. 7d. and assets £260, for his public examination, when he stated that he took the Belgrave Gate business in 1893. Previous to that he managed a shop in Gallowtree Gate for Messrs. Swain. He acted as their manager for three years, and at the end of that time Swains persuaded him to take a business in Belgrave Gate. He did so, and Swains stocked the shop for him. He had no capital whatever, and Messrs. Swain supplied him with stock, agreeing to take payment when debtor could manage to let them have any money. To or three years ago Swains closed their account, and debtor opened accounts with several wholesale tobacconists. Debtor was not solvent then. Since Swains closed their account, debtor had borrowed a great deal of money, and he had contracted as many as seventeen small loans since 1898. Some of the money was borrowed to pay out executions. Debtor had kept no books whatever. He could not say how he stood at any particular time. He had £90 from his wife in 1893, money which was left her by her father. Debtor did not know why the business did not pay. It was in a good thoroughfare, but he was handicapped by having no capital of his own. Before some of the "cutting" firms opened he did business to the extent of £20 per week, but since they had opened his turnover had been reduced by 50 per cent. He lost a good deal over County Court executions. Mr. Adcock, from whom debtor borrowed money, said that the debtor had borrowed from him by representing that he had £400 to come from his mother-in-law. The hearing was adjourned until March 1, and on that date the Official Receiver explained that the adjournment had been made for the purpose of making further inquiries into an interest which the debtor's wife had under the will of her father, on the strength of which the debtor had contracted numerous small loans. In reply to the Official Receiver, debtor said he believed the sum his wife was actually entitled to under her father's will was £87 12s. 4d. At the time the money became due he owed £79 to the trustees, and his wife signed a release on the payment of £8 12s. 4d. That might have been a final settlement, but he was not quite sure. It was true that on six or more separate occasions he borrowed sums of £15 from different creditors, but he denied that in each case he told the lender that he required that sum to make a payment in connection with his wife's estate. Besides getting the balance of his wife's share in her father's estate, he borrowed £75 from her sister, Miss Smith, that being a part of her share received under the will. He denied borrowing the share of another of the relatives; the item of £87 12s. 4d. in his bank-book was only a coincidence. Besides the list of twenty loans which he had



presented, he had borrowed numerous other sums, and repaid them. He did not think that whenever he had borrowed or attempted to borrow money he had represented that he had expectations from his wife's estate, despite that her interest was paid out some three years ago. By the Registrar: It would be impossible to give a complete list of the persons from whom he had tried to borrow money. He had made hundreds of applications for loans, many of which had been refused. The examination was again adjourned.

HARRY RICHARDS, tobacconist, 329, Commercial Road, Landport, who came up for his public examination at the Portsmouth Bankruptcy Court on the 25th ult. The deficiency was set down as £272 19s. 1d. The debtor attributed his failure to domestic irregularities, sickness and death of his wife, and loss on a confectionery business, and he had, it appeared, paid a division of 2s. 5d. in the £ in 1897, and after his failure the business was carried on in his wife's name. The examination was closed.

JOHN SHINGLER, tobacconist, &c., 98A, Wellington Road, Leeds. The first meeting of the creditors in this estate was held on the 1st inst., when the statement of affairs disclosed liabilities expected to rank at £169 1s., and estimated assets £104 14s 11d. No resolution was passed.

The creditors of MAGNUS TAYLOR, sometime cigar merchant in Edinburgh, will receive a dividend, April 15, in the chambers of the trustee, James Pollard, C.A., 17, Duke Street, Edinburgh.

## The Facetious Customer.

RETAILERS all know what a cosmopolitan crowd comes into a cigar store, and the thousand-and-one different styles by which one is addressed is amusing, aggravating or distracting, as the case may be. Probably the most offensive of them all is the man who is persistently facetious. I have acquired a certain degree of phlegmatic indifference which makes my temper proof against the inquisitive man and the man who wants to tell you the story of his life 365 days in a year. Likewise have I steeled myself against the insolent man, the man who knows it all, and the man who wears glass doorknobs in his shirt front and buys cheap cigarettes. The man who slams the door has long since ceased to nettle me, and the habitual "grafter" always finds me serene. The fellow who buys a box of matches to change a twenty dollar bill I regularly accept as a necessary evil, and I fear I would sadly miss the kid who "grubs" a light if he should miss one of his morning calls.

But somehow I can't get used to the facetious man. His alleged humour and his confounded thrusts of empty-headed nonsense rankled in my breast, and every time he opens his mouth my fingers itch to do him bodily harm. When he has gone I find myself humming (between clenched teeth) the lines of an old school-day doggerel:

"It's a good thing I didn't have it with me;  
If I had I don't know what I'd done;  
I might a-done a murder, and I might a gone much funder;  
It's a good thing I didn't have my gun."

But the facetious man has ore on me, and I'll tell you how it happened. He came in the other morning and looked at

me with a ghoulish grin. I could have punched his face for just that look alone, but I held myself in curb.

"Give me one of your stinkers," he said, laying down ten cents. An idea seized me. At last my opportunity had come. He had called for a stinker, and he would get one with a vengeance. My cigarmaker last year made up a few cigars for me with ropes in them, thinking I might want them on April Fool's Day. On receiving them I had stuck them in an empty box under the counter, and there they had remained. Now I thanked Providence that I had kept them intact. I reached under the counter and rolled out the cigars. There were six of them.

"Certainly," I said, "try one of these"; and I imagined that the ghouliness of his grin was reflected in my own diabolical smile as visions of sweet, succulent, long-sought revenge swam before my eyes.

"I s'pose they're as bad as they look," he remarked, with what I considered a sickly attempt at sarcasm.

"A thousand times more so," I replied, and I beamed on him so lovingly that I knew if he had any suspicions of my plot they would melt beneath the radiance of that smile like snow before the rising sun.

"Guess I'll take 'em all," he said—and he did.

He grinned again, and out he went, and the ring of his half-dollar as it struck the bottom of the cash-drawer was the sweetest music I had ever heard. I was a happy man all day. I dropped a double contribution into the hat of the hurdy-gurdy man, and fee'd the boy who brought my paper. I gave my youngster a dollar without the slightest provocation, and warned him to spend it all before lunch-time. In my dreams that night I saw the facetious man puffing, pale-faced and wild eyed, at a big great black cigar. He was trying to stop, but he couldn't, and the cigar grew shorter and shorter until its burning rim came close to his ugly face; and as I clapped my hands in fiendish glee, the thing blew up with a bang. I awoke to find myself sprawling on the floor. I had fallen out of bed. But the bruise on one of my shins was nothing to the sweet memory of the facetious man's look of agony as he puffed on that fake cigar.

I was laying for him the next morning, anxious to read in his face the traces of the torture through which I knew he must have gone.

At the usual hour he came in, but he had his grin with him, and imagine my surprise when he walked up to the counter and wrung my hand with the fervour of a long-lost brother.

"You're a trump!" he exclaimed, effusively. "They were just the thing. They did the business to a finish. Have you got any more?"

My face grew hot. "What business?—what do you mean?" I asked, almost gasping.

"Didn't I tell you yesterday?" he queried, looking surprised. "No, I guess I didn't; you didn't ask me. Well, you see, my brother has been helping himself from my smoking table every morning, and I thought if I could load up my cigar jar with some regular old cabbage leaves the habit would leave him. He lighted one of those stinkers and started down town this morning, but half an hour later he came home in a cab, and they put him to bed. I don't think he'll ever try it again, but there are one or two more 'grafter' in our family, and I'd like to keep a supply of that medicine on hand."

So I can only hope that sometime before I shuffle off this mortal coil a kind fate will permit me to get even with the facetious man.—*Tobacco Leaf.*

The Largest Manufacturers of  
**HAND-MADE  
INDIAN CIGARS.**

LONDON:  
93,  
Leadenhall St., E.C.

HEAD OFFICE:  
36, Abdul  
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Street,  
BOMBAY

Factory:  
TRICHINOPOLY,  
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**ASK FOR  
FLOR DE CAMA  
— AND —  
RUTTILAL.**

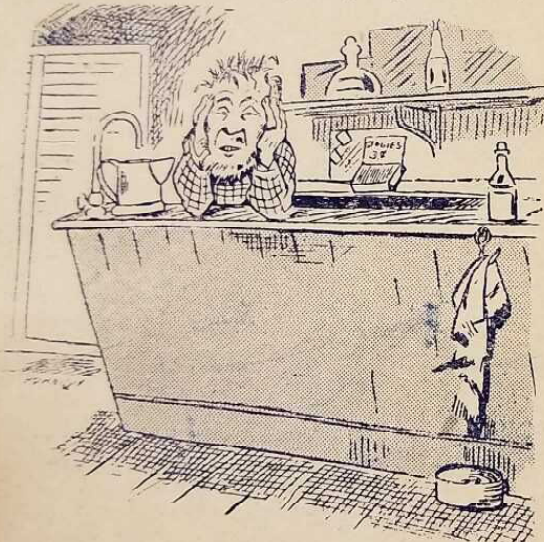
Dealers supplied with their own  
Brands, Characteristic Indian Labels.

THE ANGLO-INDIAN CIGAR CO.

Agencies  
Invited.

## A Montana Buyer.

“NEVER sold cigars in Montana, eh?” “Well, you don’t know what cigar selling is, then,” writes Henry Jacoby in the ‘Minneapolis Cigar and Tobacco Journal.’ “It was several years ago, when I was travelling for Blank Bros., of New York, that I landed in a town where we had a distributor who wasn’t doing business with the leading saloon of that town. So I thought I would try to interest the saloon keeper in our line. Casually, I dropped into the place, and behind the bar saw a perfect type of an Emerald Islander. In fact, the map of Ireland was stamped all over his face, while Galways bloomed from underneath his chin as bounteously as the shamrock grows on its native heath. The man’s name might have been Mulcahey or O’Rourke or O’Brien or O’Toole. But it wasn’t. It was plain Dugan. As I entered the place I noticed half-a-dozen bar room loungers about the store, but no one was ‘buying.’ I had previously learned the name of the proprietor, and by the description which had been furnished me I knew that it was he whose Galways swayed in the breeze which blew through the door as I entered. Walking straight up to the bar, I said:



“BEHIND THE BAR WAS A PERFECT TYPE OF AN EMERALD ISLANDER.”

“Good morning, Mr. Dugan. It’s a fine morning (the wind was blowing 40 miles an hour, and the sleet was enough to cut holes in the face of a brass monkey). Give me a little whisky. Won’t you join me?”

“By this time Dugan had discovered that I was ‘easy,’ and of course he knew I was a stranger and that my money was a gift. He had accordingly tipped a wink to the ‘patrons’ of the place, and they all sidled up to the bar. Naturally I asked them all to join me, and they—accepted, of course. I laid down a five-dollar bill, and received \$2.75 in change. I never yet have been able to discover how Dugan gave me back 25 cents more than half the Bill. A split was all I could have hoped for. Mayhap, however, it was to lead me on. ‘Well, annyhow,’ as Dugan would have said, I was led.

“Being ‘in’ \$2.25, I thought I was entitled to present my case. So I laid my card before Dugan, and as he looked it over, he said: ‘Oh, b’ys, this is a see-gar man from the Aist. I didn’t undresthand that before. Them see-gar min is l-a-ads yez can tie to.’ Whereat I bought again. Result, \$3.25 more for the same crowd that I paid \$2.25 for on Round No. 1. This was either because Dugan thought the send-off he had given me was worth \$1, or because he thought it no sin to rob a ‘see-gar man.’

“Then I opened a box of cigars I had been carrying wrapped up under my arm. They were beauties, worth \$85 a thousand. Dugan didn’t do a thing to ‘em. He didn’t even wait to look at them, but simply helped himself to one, bit off the end as he would have taken a chew off a plug of

Battle Ax, lighted it and puffed away at it as though he were pulling on an old dudeen. Between puffs he motioned to the b’ys about the room and ejaculated:

“‘Thim’s foine see-gars. No har-rum ‘f I asked the l-a-ads to shmoke wid yez?’

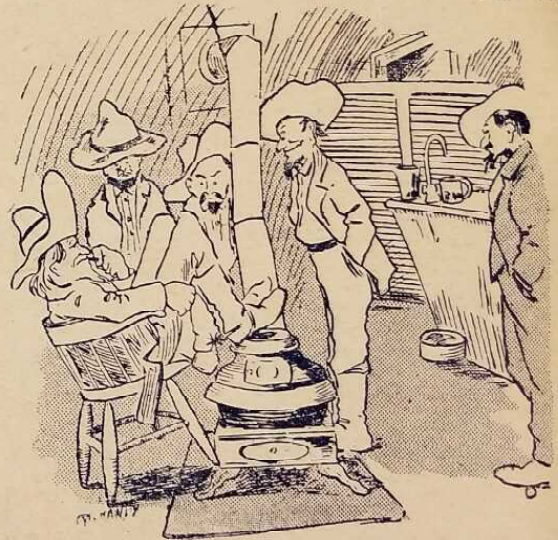
“Of course I sniffed a sale of at least half a case, dreamed of future good orders, and, more than all that, the introduction of our factory’s goods into the leading saloon in Montana. Beside, the package was broken, and as Chimmie Fadden would say, ‘Wot t’ell.’

“So I said in my blandest way, ‘Certainly not. I was just about to pass ‘em around.’ (The good Lord forgive the lies a cigar salesman has to tell to earn his commission.)

“They all lighted and began to smoke up. Between puffs Dugan dilated upon the excellence of the goods.

“‘Thim’s the (puff) bist see gars (puff) Oi’ve shmoaked in miny’s (puff) the day (puff). Oi wad buy (puff) foive thousand ‘r so iv them (puff, puff) if Oi wusn’t so har-rud up (puff, puff) fur th’ riddy cash.’

“Dugan was rated at over \$100,000 by the commercial agencies, and I thought I had him landed. So I bought another round of drinks (he dropped back to \$2.50 on the price this time), and between times explained that he could pay for the cigars any old time. He started to say something, I never knew what, for the sentence is unfinished to this day.



“THERE WERE HALF-A-DOZEN BAR ROOM LOUNGERS ABOUT THE PLACE.”

“‘Oi don’t jist raymimber, takin’ a second tho’t, but Oi think Oi haive t’ many see-gars now. But yer a l-a-ad Oi loike, and fur yer sake Oi’ll—Hillo, Moike.’ This latter to another Irishman who had just entered by a side door. ‘How are yez, the day?’

“‘Purty well,’ was Mike’s reply.

“Dugan had by this time gone down to the end of the counter, forgetting all about me, and, reaching across the bar, had Mike’s hand in a grip which was either that of the Eagles or the Ancient Order of Hibernians.

“‘Dus yez want anny see-gars?’ asked Mike, who turned out to be a cigar manufacturer from a neighbouring town.

“‘Oi think ye maysind metwinty thousand,’ was Dugan’s reply.

“Mike booked the order, ordered a beer, asked Dugan to have a beer, too, and walked out with an order for 20,000 Stoga de Punks or some other unknown brand, at a loss of five minutes’ time and an expense of two beers. I was in \$8. Dugan came back, smiled one of his best, and as his bar-keeper came up to wait on the trade, said: ‘Oi must go to me dinner, er there’ll be th’ divvle to pay wid th’ ould woman. Next toime yez be visitin’ th’ place, raymimber t’ call.’ Saying which he walked out.

“So did I, wondering how I should get the \$8 into my expense account. ‘Did I get it there?’ you say. ‘Ask me.’”

# THREE = NUNS Tobacco.

J. & F. BELL, LTD.,  
GLASGOW.

1 OZ., 2 OZ., 4 OZ.

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

## RELIABLE PIPE REPAIRING

We want to talk to you about Pipe Repairing. Are you satisfied with your present Repairing House? Do you have really good work from them? Do you have your jobs back promptly? If not, give us a trial. WE have a staff of first-class workmen ONLY. WE do our work thoroughly. WE return jobs promptly. Whatever you may send us it will be done properly and give satisfaction. SEND US A TRIAL PARCEL. EXAMINE OUR WORK. COMPARE OUR PRICES.

**M. BORGES & CO.,** STEAM PIPE WORKS,  
69, VITTORIA STREET, BIRMINGHAM.

### RESULT OF FEBRUARY COMPETITION.

The Winner of last month's competition, in which the word "Cartoon" was mis-spelt on page 64, was—

Mr. ARTHUR HESTER, Tobacconist, 321, Lillie Road, Fulham, S.W.,

to whom a parcel of Joe's Eye Glass Cigarettes to the value of 20/- has been forwarded.

## Our Mis-spelt Advertisement Competition.

ALL SOLUTIONS MUST REACH US BY APRIL 6, 1901.

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

### TWENTY SHILLINGS

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

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

The Editors' decision is final.

#### CUT OUT AND FORWARD THIS COUPON

SPELLING BEE:

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

Addressed as follows:

Word Mis-spelt

In Advert. of Messrs.

Signature of Competitor

If a Retailer, state so

If a Retailer's employé,  
state who employed by

Postal Address

# STANDARD AND RECENT LINES.

SINGLE LINE ADVTS.

SINGLE LINE ADVTS.

## A HANDY REFERENCE FOR RETAILERS.

- AHALI** (TURKISH MONOPOLY CIGARETTE CO., LTD., 5, Bevis Marks, E.C.). Virg. Cigts. To retail 3d. per pkt. of 12.
- BADMINTON** (R. & J. HILL, LTD., London, E.). A perfect Smoking Mixture.  $\frac{1}{10}$ ,  $\frac{1}{8}$ ,  $\frac{1}{4}$ , and  $\frac{1}{2}$ -lbs.
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## Of whom and what to Order.

### INDEX TO ADVERTISEMENTS.

	PAGE		PAGE
Adkin & Sons, London, "Commodore Cigarettes" ... ..	Cover ii.	Jarrett Brothers, London, "Indian Cigars" ... ..	Cover ii.
Adkin & Sons, London, "Monastery Cigarettes" ... ..	110	"Joe's Eye-glass Cigarettes," from all Wholesale Houses ... ..	104
Adkin & Sons, London, "Soldiers of the Queen" ... ..	92	Lambert & Butler, "Viking Tobacco and Cigarettes" ... ..	Cover iv.
Anglo-Indian Cigar Co., London, "Indian Cigars" ... ..	117	Lloyd, Rd., & Sons, London, Notice of Removal ... ..	86
Awiss Brothers, Ltd., Coventry and London, "Cigars and Cigarettes" ... ..	113	McDowell & Co., Ltd., "Bahadurs" ... ..	92
Bell, J. & F., Ltd., Glasgow, "Three Nuns Tobacco" ... ..	119	Melbourne, Hart, & Co., London, "Vafiadis Cigarettes" ... ..	83, et seq.
Biggs, J., & Son, "Two Roses & Richmond Bouquet Cigarettes" ... ..	Cover i.	Muratti, B., Sons & Co., Ltd., Manchester, "Cigarettes" ... ..	104
Borgen, M., & Co., Birmingham, Reliable Pipe Repairing ... ..	119	Newbegin, E. I., Sunderland "Mabel Love Cigarettes" ... ..	Cover i.
Caridi, John, & Co., London, "Darvel Bay Cigars" ... ..	90	Oakes, Bros., & Co., London, "Indian Cigars" ... ..	96
Caridi, John, & Co., London, "Flor de Munshee" ... ..	Cover iii.	Ogdens, Ltd., Specialities ... ..	112
Clarke, Wm., & Son, Liverpool, "Carlton" ... ..	94	Patent Cigarette Machine Co., London, Papers... ..	110
Cohen, Weenen & Co., London, "New Premises" ... ..	Cover i.	Phillips, Godfrey, & Sons, "Sweet Guinea Gold Cigarettes" ... ..	81
Cohen, Weenen & Co., London, "Hand-cut Tobacco" ... ..	82	Player, John, & Sons, Ltd., Nottingham, Cigarettes ... ..	83
Custance, J. H., Putney, "Asthore Cigarettes" ... ..	Cover ii.	Pullinger, Sidney, Ltd., "Colonial Empires" ... ..	84
Dexter, R. I., Nottingham, "Flor de Varzes" ... ..	98	Robinson & Barnsdale, Ltd., Nottingham & London, "Ship's Tobacco Cigarettes" ... ..	106
Elkin, Adolph, & Co., London, Price List ... ..	86	Singleton & Cole, Ltd., New Price List ... ..	110
Freeman, J. R., & Son, London, "Darvel Bay Cigars" ... ..	90	Standard and Recent Lines ... ..	120
The Original "Challenge" Flats ... ..	Cover i.	Steel, James, & Co., "Cigars" ... ..	86
Goodbody, T. P. & R., Dublin and London, "Cigarettes" ... ..	88	Teofani & Co., London, "High-class Cigarettes" ... ..	96
Goodman & Harris, Leicester, "La Sagera Cigars" ... ..	108	The Tobacconists' Supply Syndicate, London ... ..	Cover iii.
Hill, R. & J., "Fine Art Cigarettes" ... ..	102	Van Lennepe, C. C. O., London, "Malcajik Cigarettes" ... ..	114
Hooper, A. M., London, McDowell's "Bahadurs" ... ..	92	Wills, W. D. & H. O., "Gold Flake Tobacco and Cigarettes" ... ..	Cover i.
Jacobi, Bros. & Co., Ltd., London, "Cherry Tipped Cigarettes" ... ..	83		

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Application.  
tes.  
lication.  
of 8.  
PAGE  
Cover II.  
... 104  
Cover IV.  
... 86  
... 82  
83, et seq.  
... 104  
Cover I.  
... 96  
... 112  
... 110  
... 81  
... 83  
... 84  
... 106  
... 110  
... 120  
... 96  
... 96  
ver III.  
114  
over I.



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