

VOL. XIII., No. 3, MARCH, 1908.

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The CIGARETTE WORLD

THE RETAILERS' JOURNAL.

& TOBACCO NEWS.

ONE PENNY MONTHLY, ONE SHILLING PER ANNUM, POST FREE.

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APPLY TO

J. H. CUSTANCE,

Sole Agent for the United Kingdom.

Putney, S.W.

BED ROCK
BRAND

PATENT

Cherry

Tipped

Brilliants,

Leaf Covered.

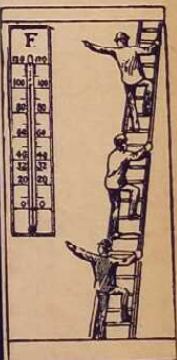
Royal Navy

(Jamavana) Blend.

Packed in 1 oz. Packets and 2 oz. and 4 oz. Tins.

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

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Cherry

Tipped

Brilliants,

Leaf Covered.



Don't forget to Order.

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MURATTI'S LEADING BRANDS.

For
Refined
Tastes

ARISTON

Pure
Dubec
Cigarettes.

WELL ADVERTISED. IN CONSTANT DEMAND.

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Million.

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Turkish
Cigarettes.

Profit to Retailer over 30 per cent. Tasteful show matter gratis.

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(FOUNDED 1860.)

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CHAS. E. LAMBERT, Esq.

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IS ALWAYS OBTAINED FROM

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ARE MODERATE IN PRICE.
PROVIDE THE FULLEST SMOKING
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Front Bench CIGARETTES

now packed in boxes of 10, 50, and 100, to retail at
3d., 1s. 3d., and 2s. 6d. A certificate of analysis and a
splendid photo of some well-known M.P. accompany
every packet.

MURRAY, SONS & CO. Ltd., Belfast, Dublin, and Glasgow.



WE have notice of change of address of the
Tobacco Engineering Co. Ltd.,
 from 35, Hatton Garden, and Portland
 House, Basinghall Street, E.C., **to 15,**
Queen Street, Cheapside, E.C.

This Company, by the way, have taken over and are now the owners of THE ANGLO-AMERICAN CIGARETTE MACHINERY CO. (Aptekman's Patent), and we are glad to note that such an excellent idea as the cigarette tool is should have got into such good hands. The Managers of the Tobacco Engineering Co. Ltd. are Messrs. Ellis, Leslie & Co., of 15, Queen Street, the senior partner therein being Managing Director, and our representative has had the pleasure of going round their very well situated and well organised offices, meeting with very courteous treatment. In the hands of such a well-found firm, both as to capital and experience, this little wonder of a tool should, and we believe will, have a great future before it.

OUR LATEST SUCCESS.

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GRAPES

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With Coupon for Presents.

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14s. per 1,000.
Less Discount according to
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40% PROFIT.

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

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Trust or Combine.

The Cigarette World
AND TOBACCO NEWS.

MARCH 15th, 1908.

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

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

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

Advertisements of which proofs are required should reach us on the 8th of the month; samples can be dealt with up to the 10th.

"IMPERIAL" PROFITS.



IN our last issue we briefly alluded to the report of the Imperial Tobacco Company, which has since been presented and adopted by the shareholders at the annual meeting.

We now propose to go into the matter a little more in detail. In the first place it will be useful if we give a table of the profits made during the past six years. For this table we are indebted to the *Financial Times*.

Year ended 31st Oct.	Trading Profit.	Net Profit.	Def. Ord. Div.	Placed to Reserve.	Customers' Bonuses.	Carried forward.
1902	£ 1,105,576	£ 988,293	nil	£ 264,000	£ 26,191	£ 29,547
1903	1,259,672	1,081,922	4	150,000	97,393	49,442
1904	1,452,146	1,252,217	6	200,000	109,383	88,263
1905	1,705,647	1,495,527	8	250,000	119,377	105,191
1906	1,787,932	1,600,873	10	250,000	61,550*	179,681†
1907	2,055,732	1,835,890	12‡	250,000	68,705*	203,298†

* For first half of year only. † Including bonus to customers for second half of year. ‡ Including 2 per cent. bonus.

W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.—THE BEST HOUSE FOR MIXED PARCELS. SEND FOR PRICE LIST.

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Snuff Manufacturers,
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PACKET SHAGS, PACKET BIRD'S EYE, &C.
ROLL, TWIST, and CAKE TOBACCOS.

Flaked and all Descriptions of Fancy Tobaccos in Embossed
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WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

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It will be seen that in 1902 the trade profit was £1,105,576, and the net profit £988,203. In that year the Deferred Ordinary received no dividend, while there was placed to reserve £264,000, and £26,101 was distributed as customers' bonuses, £29,547 being carried forward. Since then the dividends on the Deferred Ordinary have been 4, 6, 8, 10, and now 12 per cent., while the trading profits have gone gradually up to £2,055,732 and the net profits to £1,835,890, or practically double what they were in 1902. And not only this, but during the last three years a quarter of a million per year has been added to the reserve fund, while in 1907 no less a sum than £203,298 was carried forward, inclusive of customers' bonuses, for the second half of the year.

With regard to the investment of the reserve, besides the holding of the company in associated concerns, amounting to £1,797,800, Government, County Council, and other gilt-edged securities are represented to the amount of £1,797,100. It should also be noted that besides these gigantic sums the value of the investments was written down by £86,000, in consequence of the severe depression which existed on the Stock Exchange on October 31st, when the financial year ended. This depression has now, owing to the considerable rise which has since taken place, been completely wiped out, so that the position of the Imperial is even better than appears upon the face of it. It is therefore abundantly clear that from the point of view of the investor the position of this company leaves nothing to be desired.

Very brief reference was made to the troubles in which the Imperial has become involved owing to its connection with the American Tobacco Company, and it is regrettable to have to state that in spite of the strong public opinion which has been excited in America by the recent sensational disclosures as to the abominable conduct of the latter, there appears little likelihood of much check being applied to its methods, or, indeed, to the rapacity of other trusts in that unhappy country. That, however, is Cousin Jonathan's own trouble, and he must be left to solve it. We are here only concerned with the American Tobacco Company in so far as it is associated with the Imperial, though, indeed, it is impossible to help a feeling of deep shame that any concern carrying on business in the British Empire should be associated with an American Trust which has been proved guilty of offences which have justly aroused the indignation of every right-thinking man.

We pointed out last month, as we have often pointed out before, the methods by which the Imperial has succeeded in getting into their hands so enormous a proportion of the total trade of the country, and we showed, we think conclusively, the very serious dangers to which retailers are exposed. The misfortune is that there is no effective organisation by means of which the interests of the trade are protected. Many efforts have been made in the past by able and earnest men to get tobacconists to unite in defence of their common interests, but they have never been more than temporarily successful, with the result

that the trade, if things continue to go on as they are at present, will shortly be left almost at the mercy of the big "combine." The blame undoubtedly rests upon the retailers themselves, because independent manufacturers have spent large sums of money in advertising, and have gone to great expense in putting upon the market proprietary articles of the highest quality—articles which not only give satisfaction to the consumer, but return a very liberal profit to the seller. If instead of pushing the goods of the Imperial, which return considerably less profit, and which are in no way superior, and, indeed, often not equal to what is sold by outside manufacturers, every effort had been made to place before customers the articles sold by those outside the combine, matters would have been very different to-day.

The fact is that retailers have preferred to be satisfied with smaller profits rather than exert themselves to introduce brands which, though they might not sell rapidly at first, would, once introduced, speedily earn a high percentage of profit. It is obvious that it is owing to this policy that independent manufacturers have been discouraged, and thus prevented from developing their business as they would have done, though, of course, it is happily true that plenty of good firms have persevered, and are reaping their reward despite all competition. The difficulty for many concerns, of course, is that they cannot find sufficient output for their goods, whereas the Imperial have no such difficulty.

Though the obstacles in the way are so great that there is little hope of their being overcome, we should much like to see such inducements offered as would tempt the men of energy and ability in the trade to devote their whole attention to the pushing of independent brands, while, of course, keeping in stock those sold by the Imperial in case they were demanded. These inducements, however, could only be offered by means of a combination of firms, and there are so many trade interests in the way that such a combination seems impossible. Perhaps some of our readers who are interested in this question will let us know their views, and we shall be pleased to publish them.

In conclusion, we direct our readers' special attention to the report of the meeting of Messrs. B. Morris & Sons, Ltd., to be found elsewhere, because it is most encouraging to note that owing to their business-like methods and splendid organisation this firm has, in spite of all difficulties during the past year, succeeded in largely increasing their turnover and profits, a result which is very largely due to the great capacity with which Mr. T. J. May, the managing director, has conducted the business of the company.

TON OF SMUGGLED TOBACCO FOUND.—More than a ton of contraband tobacco has been found at Teignmouth, South Devon. Large quantities were discovered first off The Den, the principal pleasure promenade of the town, and a second heavy consignment had been hidden in the rocks along the coast. The discovery was made by a pilot. In consequence of the practices which this occurrence reveals, the coastguards of the South-Western District have been warned by His Majesty's Customs to keep a specially sharp look-out.

"NATIONAL SHAG," PACKED IN 1/32, 1/16, 4s. 6d. per lb.—THE PRIZE MEDAL SHAG FOR QUALITY.
W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.

Trade News and Notes.

An association has been formed under the title of the Havana Cigar Protection Association, Limited, to protect the public in connection with the sale of Havana cigars.

MR. JOHN ARTHUR ADAMS RUTTER, aged 49, of Great Queen Street, W.C., and of Ireton House, The Bank, Highgate Hill, N., wholesale tobacco merchant, £17,177.

TOBACCO DEALERS' LICENCES.—Mr. Zicaliotti, assistant hon. secretary of the Tobacco Dealers' Licence Reform Association, has written to the Chancellor of the Exchequer advocating (1) a minimum licence of 10s. per annum indivisible, of rateable values of £20 and under; (2) a graduated rise, at the rate of 2½ per cent. on rateable values, reaching a maximum of £1,000 per annum; and (3) some inquiry or discrimination before granting applications for licence.

COMING GLUT IN TOBACCO IN JAMAICA.—There is considerable danger in the over-production of tobacco in this island. The president of the largest firm of tobacco manufacturers in Jamaica has said that the over-production in the present year's crop will be 40 per cent. This over-production is directly due to the shortage which occurred last year, and which resulted in fictitious prices being paid for available tobacco. Consequently cultivators who did not plant under the contract system extended their acreage, and as a result the majority of them will suffer heavy loss. The greater portion of the crop is not available for export purposes, and there will be a lot of tobacco on hand after the local factories have been supplied. The total crop amounts to 600,000 lbs.—*Daily Chronicle*.

TAX CONCESSION TO TRAVELLERS.—The secretary of the Tobacco Trade Travellers' Association has been in correspondence with the Chancellor of the Exchequer with reference to the payment of income-tax by those travellers who get no allowance for travelling expenses from the firms they represent, and have to pay income-tax on the whole amount so received from their employers, equal, with those who receive a fixed salary and an allowance to cover expenses in town or country. The Chancellor of the Exchequer agrees that on whatever principle commercial travellers may be paid, the amount now assessable to income-tax is the net remuneration after deduction of expenses, if any actually and necessarily incurred in carrying on the vocation in respect of which the remuneration is received; such deduction is a matter for consideration upon the facts of the case by the District Commissioner by whom the assessment is made. The hon. secretary, Mr. J. Vercoe Abbott, suggests the best evidence will be a letter from the employer stating the allowance which would under ordinary circumstances be allowed. The concession is one which will affect a vast number of commercial travellers.

THE SMOKING COMPARTMENT.—There is a good suggestion in a weekly paper on the subject of the rights of smokers who travel by train. "I always travel in a smoking carriage," says the writer, "and I wish to protest

against the invasion by non-smokers of the limited accommodation at the disposal of smokers. I suggest that the railway companies issue 'smokers' tickets, and that no one except men in possession of these tickets be allowed to travel in smoking-carriages." The Editor says it is not practical. Editors are like that. For ourselves, we would welcome such an innovation. Smokers are highly-strung, sympathetic men, who cannot enjoy a smoke unless they are at peace with the world and the world is at peace with them. To have a smoke with the spectacle of a suffering "anti" in front of one is intolerable. He cannot say anything, because you have the legal right to smoke in that carriage; but there is the language of the eye and of the cough, both very distressing to the sensitive. A smoke is such a delicate operation, and one must be so much at one's ease to enjoy it to the full that the knowledge that one is disturbing and inconveniencing even the humblest of one's fellows spoils a pipe or cigar. Especially a cigar. Pipe-smokers are men of a somewhat coarser fibre, not so sensitive about the feelings of others as is the cigar-smoker. The latter (if he is a man who buys really good cigars) is perhaps the most sensitive plant in existence.—*The Globe*.

CONNOISSEURS SMOKE

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HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

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good effect intended, and are asking each Member of Parliament to support the amendment of Mr. G. Hay Morgan, M.P., the standing counsel of the Association, to stop the right of selling any form of tobacco by such means.

TOBACCO.—Messrs. W. H. Read & Son report:—The Board of Trade returns show an increase in the imports of North American tobacco for the months of January and February of 5¼ million lbs. more than in the corresponding period last year. The clearances for home consumption of all growths increased by half a million lbs. The inquiries for North American tobacco continued to produce a crop of complaints of high prices and fault-finding about the various grades offering. Complaining has always been chronic in the trade, but it would be well to remember that the advance has been confined to common grades, scarcely any increase having been obtainable in good and fine tobacco for a long time. Judging, however, by the course of events in America, the trend is decidedly in favour of an upward movement in values all round, accompanied by a concentration of supplies, and a consequent increased difficulty in obtaining the varieties that manufacturers have had pressed upon them in times past.

TOBACCO TRADE TRAVELLERS. BOYS AND AUTOMATIC MACHINES.—A large meeting of members of the Tobacco Trade Travellers' Association, held in London under the chairmanship of Mr. Alfred Pittman, declared unanimously in favour of the Juvenile Smoking Bill, excepting Section 40, which provides that where it is proved that any particular automatic machine is being extensively used by children for the purpose of securing cigarettes the Court of Summary Jurisdiction may order its removal. The travellers think this will destroy the

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Foreign

THE TURKISH months ago Sir Ad... tion of the Dette Pu... to the prolongation... Regie, which expi... Constantinople cor... states that at the... Publique, M. Leon... bondholders, inquit... formed that the F... The French represe... the urgency of the... views of the Turki... ment as quickly as... The Council were u... in supporting th... representative, I... Imperial Commiss... sent was asked... forward a comm... in competent qu... the sense of t... expressed by... Berger.—*Finance*

Law.

THE SALE BUSINESS.—All... representation in t... of a Cazeneuve S... ness was the sul... £30 claim at the... County Court la... before His Hon... Shortt. Alfred B... factor and toba... Cazeneuve Stree... plaintiff, and M... now of 2, Eastga... Rochester, the fo... of the business... defendant. Mr. I... son (instructed... Prall, Son &... counsel for plai... Mr. A. Booth He... ed. Counsel stat... was paid as purc... including fixtur... utensils, stock-in... session, which w... been misrepresen... £7 per week the... regard to the s... what was paid... was offered at... (sworn), said he... an agent, and M... between £6 and... which gave the f... £6 10s., £6 8s... time she left th... Hearn: But... Plaintiff, contin... which showed su... £2 18s. 8½d., £2... get 25 per cent... £4 a week, an...

LINES THAT
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Foreign.

THE TURKISH TOBACCO REGIE.—About three months ago Sir Adam Block, President of the Administration of the Dette Publique, addressed an official communication to the Porte asking for the Porte's decision in regard to the prolongation of the concession of the Turkish Tobacco Regie, which expires in 1914. In this connection the Constantinople correspondent of the *Frankfurter Zeitung* states that at the last sitting of the Council of the Dette Publique, M. Leon Berger, the representative of the French bondholders, inquired how the matter stood, and was informed that the President had not yet received a reply. The French representative thereupon once more emphasised the urgency of the affair and the necessity for learning the views of the Turkish Government as quickly as possible. The Council were unanimous in supporting the French representative, and the Imperial Commissioner present was asked to put forward a communication in competent quarters in the sense of the desire expressed by M. Leon Berger.—*Financier*.

Law.

THE SALE OF A BUSINESS.—Alleged misrepresentation in the disposal of a Cazeneuve Street business was the subject of a £30 claim at the Rochester County Court last month, before His Honour Judge Shortt. Alfred Bishop, corn factor and tobacconist, of Cazeneuve Street, was the plaintiff, and Mrs. Petley, now of 2, Eastgate Terrace, Rochester, the former owner of the business, was the defendant. Mr. R. Edmondson (instructed by Messrs. Prall, Son & Prall) was counsel for plaintiff, while Mr. A. Booth Hearn defended. Counsel stated that £75 was paid as purchase money, including fixtures, fittings, utensils, stock-in-trade, &c. The moment plaintiff took possession, which was on November 9th last, he saw there had been misrepresentation as to the takings, for instead of £6 to £7 per week the takings never exceeded £2 12s. 7½d. With regard to the stock-in-trade, although it was not worth what was paid for it, there was no complaint, because it was offered at valuation. Alfred Bishop, the plaintiff (sworn), said he was introduced to defendant by Mr. Link, an agent, and Mrs. Petley distinctly said her takings were between £6 and £7 per week. She showed him a book which gave the following figures for weeks in October last:—£6 10s., £6 8s. 3¼d., £6 4s. 0½d., and £6 0s. 8¾d. At the time she left the business it was £6 17s. 5½d.—Mr. Booth Hearn: But that was firework week! (Laughter.)—Plaintiff, continuing, produced their own takings book, which showed such weekly takings as £2 12s. 7¼d., £2 3s. 7½d., £2 18s. 8½d., £2 3s. 0¼d., and he reckoned that he ought to get 25 per cent. profit. He considered he had lost about £4 a week, and he claimed £30, which he thought was a

reasonable amount.—Cross-examined: The neighbourhood showed that defendant had never taken what she said she had. Plaintiff's daughter had been in this sort of business, and he himself had been in the public-house business since he was ten years old. He had never told Mrs. Petley that he had been "had" twice before, and would not be "had" a third time. It was not until the end of December that he set up a cooked-food business, but that was because the business didn't pay otherwise. This was in addition to the other business. He did not do away with the confectionery business.—William Link, agent, called for plaintiff, said he acted for Mrs. Petley, who wrote him a letter, after the sale of the business, saying that Mr. Bishop was complaining. He had not the letter by him now. Mrs. Petley asked in the letter that he should call to see her. He did so, and she said it was a wonder she had not destroyed her takings book, and he advised her to keep it. Upon

being cross-examined by Mr. Booth Hearn, witness admitted that plaintiff must have got value for his money.—"And what do you think is the cause of his failure?" asked Mr. Booth Hearn.—Witness replied that he had not carried on the business the same as Mrs. Petley, and when a new person had the business he was bound to lose some custom. In the course of further examination by counsel, it transpired that witness had also seen Mr. Hearn on this matter, and Mr. Hearn said he had his proof.—The Judge remarked with a smile that both sides had better call him, whereupon Mr. Booth Hearn said he was absolutely necessary to both sides.—Richard Thomas Howes was called for the plaintiff, but in the box he admitted that he had made a mistake, and therefore he was asked to stand down.—George Henry Callund, of 79, Pleasant Row, Rochester, spoke of a conversation he had with Mrs. Petley just before she left the shop, and she declared that she was not taking enough to pay the gas! Witness said the business had not been worth

twopence for over twenty years.—Mr. Booth Hearn: Would you be surprised to know that Mrs. Petley doesn't recognise you?—Witness: I've come here to speak the truth, and I'm not surprised at anything. (Laughter.) Witness added that he could not say the exact day when he had the conversation with Mrs. Petley, for he did not book up the dates when he bought half an ounce of tobacco.—Louise Petley, of 2, Eastgate Terrace, Rochester, the defendant, now said that what she said about her takings was quite correct, and in cross-examination admitted that she might have gone a fortnight or sometimes three weeks before she booked her takings. This concluded the defence, and counsel said he would be sorry to make any allegations of fraud after the evidence which had been produced. All he could say was that the agent had absolutely misled plaintiff.—His Honour said he had no reason to believe other than what Mrs. Petley had said was perfectly true. He noticed in the takings book that when Mrs. Petley first went there she took as little as plaintiff said he had, and

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LINES THAT SELL:—"NILO" EGYPTIAN BLEND CIGARETTES, 5s. 6d. lb.; "GOOD TACK" (32), 3s. 6d. lb.; "SPECIAL STRAIGHT CUT, No. 5," 5s. 6d. lb.; "LOLAH" TURKISH CIGARETTES, 5s. 6d. lb.; "DOTS" VIRGINIA (40), 5s. 6d. lb.—W. T. OSBORNE & CO., 47, BLACKFRIARS ROAD, LONDON, S.E.

the amounts had gradually increased. Plaintiff's case must therefore fail.

BIRMINGHAM TOBACCONISTS' DISPUTE. ALLEGED BREACH OF AGREEMENT.—In the Birmingham County Court, on March 5th, before Mr. Fraser Macleod, K.C. (Deputy Judge), Joseph Ash, tobacconist, of 26, Smallbrook Street, claimed damages for breach of contract from Titus Brenwany, hairdresser. There was a counter claim for damages and an injunction. Mr. Milward (instructed by Messrs. Philip Baker & Co.) appeared for the plaintiff, and the defendant was represented by Mr. J. J. Joy (instructed by Mr. O'Connor).—The plaintiff, giving evidence, said that he took over the tobacconist business at 26, Smallbrook Street, at Easter, 1906, buying the remainder of an eleven years' lease. It was a shop that extended far back, and as plaintiff considered that a hairdressing business would be an advantageous adjunct to the establishment he entered into negotiations with the defendant, who took over the back portion of the shop and fitted the place up as a hairdresser's saloon. An agreement was entered into between the parties, in which both agreed "to assist each other, and not to do anything to injure each other's business." The agreement also decided upon six months as the period of notice. In November, 1907, defendant gave notice, and before the six months had expired he established a rival business four doors up the street. Plaintiff added that the defendant sold tobacco in his new shop in addition to carrying on business as a hairdresser, and as a result plaintiff's takings had dropped from an average of £13 and £14 weekly to £8 and £9 weekly. The witness said that after Brenwany gave notice he exhibited a placard in the saloon stating that the business was to be shortly removed and soliciting patronage. Plaintiff retaliated with another placard, on which he announced that the hairdressing business would be shortly resumed under new management.—Mr. Joy contended that no evidence had been called which showed that any of the plaintiff's tobacco customers had removed their patronage to the defendant's new shop, and counsel further added that the defendant was entitled to damages on the counter-claim, because the plaintiff had interfered with his possession of the saloon until the expiry of the six months' notice.—The defendant, in the course of his evidence, said that he would not have sold tobacco in his new shop if the plaintiff had not exhibited the placard stating that the saloon was to be carried on under new management.—The jury found for the plaintiff on the claim, and for the defendant on the counter-claim, and assessed the damages in each case at one farthing.

"QUO VADIS." INTERESTING ACTION. THE ARDATH TOBACCO CO. SCORE.—The Swiss Court of Appeal has just given an interesting judgment on a commercial matter. Messrs. Tinchant & Gonzales, manufacturers of cigarettes at Antwerp, had at their own risk and peril seized a quantity of "Quo Vadis" cigarettes on the premises of Mr. Louis Bornand, tobacconist, of 4, Rue du Mont Blanc, declaring that they (Tinchant) were the sole proprietors of the mark "Quo Vadis" for cigarettes registered at the offices of trade marks at Berne. The plaintiffs proved the seizure of the goods, demanded their destruction, and £200 damages, with an order for them not to use that mark.—Mr. Bornand protested strongly against the action, and proved that the Ardath Tobacco Co., London, manufacturers of the cigarettes seized by Tinchant, had registered the mark "Quo Vadis" two years prior to Messrs. Tinchant at Berne, who acknowledged the truth of this affirmation, restored the cigarettes they had seized from Mr. Bornand, and offered to pay an indemnity of £8.—The Court judged it was a punishable offence for a merchant who had nothing to reproach himself with to see a bailiff come and search his house and take away his goods, declaring them to be an infringement of another mark. Having regard also to the consequent loss of trade, Messrs. Tinchant & Co. were to pay an indemnity of £20, with all expenses of the action.

Obituary.

We regret to announce the death of Mr. THOMAS DIXON, which occurred on Monday night, February 17th, at his residence in Clayport, Alnwick. He joined the Alnwick Rifle Corps shortly after it was formed, and served in it till 1892, when he became a partner in the tobacco manufacturing business of Messrs. Goodfellow & Co., who succeeded the well-known firm, Thew, Turnbull & Thew.

Police.

"HAVANA" CIGARS. CITY TRADER FINED.—At Guildhall, on February 14th, before Alderman Sir James Ritchie, Mr. Henry Jerrold Nathan, of Throgmorton Avenue, and of Stratford, answered a series of adjourned summonses charging him with selling boxes of cigars to which a false trade description was applied; also with applying such description. The case for the prosecution, which was instituted by the Trade Mark Owners' Association, was that the defendant sold in boxes branded and labelled in the style of the boxes imported from Havana, cigars which certainly could not be properly described as Havana cigars, as they were not made of Cuban tobacco or imported from the island. Mr. F. E. Smith, K.C. (with whom was Mr. James Wylie), appeared in support of the summonses, and Mr. Geo. Elliott defended. When the case was called on counsel for the defence was not in attendance, and the Court was kept waiting. "I suppose," remarked the magistrate after an interval, there being no other cases before the Court, "Mr. Elliott thinks that time is no object to the 'great unpaid.' He is, however, wasting the time of the Court." When Mr. Elliott eventually took his place hurriedly, Sir James said he was very angry at having been kept waiting so long. Learned counsel expressed his regret, and remarked that the delay was absolutely beyond his personal control. The roads were "up" to such an extent that progress from one place to another was most difficult. Sir James was the very last individual he would wish to inconvenience. Mr. Elliott, who was in possession of the Court when the last adjournment took place, recalled what then occurred, in order to make the position which he now proposed to take up quite clear. His learned friend, Mr. Smith (he said) drew a distinction between the case of Mr. Nathan and others that had recently been before the courts, in which the defendants were accused of fraud, and, Mr. Nathan having undertaken to discontinue the use of certain Spanish words and labels on his boxes in the future, asked leave to withdraw the summonses. The magistrate, however, refused to allow that course to be adopted, and expressed in such strong terms the opinion which he had already formed that Mr. Nathan felt that nothing he could say, and no witnesses he could call, would have the slightest influence on that opinion. Of course he (learned counsel) had reminded his client of Sir James's expressed willingness to listen to any evidence that might be called for the defence, but Mr. Nathan was so strongly affected by the manner and matter with which the magistrate had stated his opinion that he had decided to take up this position. Mr. F. E. Smith, on behalf of the prosecution, in language which he (Mr. Elliott) had already described as handsome, had distinctly stated that no fraudulent intention was alleged against Mr. Nathan, and had expressed his satisfaction with defendant's undertaking to discontinue the use of the words and labels objected to. That being so, Mr. Nathan did not propose to occupy the time of the Court any longer. He did not plead guilty to the offences alleged against him (continued learned counsel), but he felt that he must leave the matter where it was for the magistrate to deal with subject, of course, to any future procedure he might or might not be advised to take in relation to the decision of the magistrate. As to the use of the Spanish language in

describing these cigar was peculiar before the use of E impossible.—Sir Mr. Elliott said in other countries Mr. Elliott said invariably been Walter Raleigh known eminent in court on a p on business for prominent part Imperial Tobac concerned.—Sir not have been a the catalogues Spanish terms James: Two That is an ansy friend to insti way of dealin been following may be indef persons who ar firms who hav informed that tinuing Mr. E convict he wo of fraud. The establish a ca as to disclaim the magistrat offence, he w and other cas Mr. Smith sai of the various called as high he stated on t James—as he perform.—Sir view repres you refer to know quite v Havana cigar fraudulently positive inju know what t this case the I smoked on must have v public no de the way in w that I find M which he we with him on of these Mr. pay 15 guin feeling, decl he should ap prejudged th I think, Mr that it was r say nothing

CHARGE—Last mon of Donegal with attem means of a Gluckstein. the prisoner the previou when he wa and found t she had bee

describing these cigars, it must be borne in mind that the cigar was peculiarly a product of Spanish origin, and therefore the use of English terms in relation thereto was almost impossible.—Sir James Ritchie: But tobacco is also grown in other countries—a good deal, for instance, in America.—Mr. Elliott said in spite of that the Spanish language had invariably been used in the trade from the days of Sir Walter Raleigh. The practice was adopted by many well-known eminent firms, whose catalogues he had produced in court on a previous occasion. Mr. Nathan had carried on business for a great many years without the smallest complaint ever being made against him, and he took a very prominent part in the litigation in which Ogden's and the Imperial Tobacco Company and various retail traders were concerned.—Sir James: All of which proves that he could not have been acting innocently.—Mr. Elliott observed that the catalogues of big firms he had referred to showed that Spanish terms were applied to English-made cigars.—Sir James: Two blacks don't make a white.—Mr. Elliott: That is an answer I agree with, and it is open to my learned friend to institute further prosecutions—the only logical way of dealing with the matter. Mr. Nathan has only been following a custom and practice which—although it may be indefensible or reprehensible as looked upon by persons who are not themselves in the trade—many eminent firms who have adopted it would be greatly surprised if informed that they were committing an offence. Continuing, Mr. Elliott pointed out that should the magistrate convict he would not necessarily find the defendant guilty of fraud. The prosecution did not have to prove fraud to establish a case, and, of course, they had gone so far here as to disclaim any such imputation. He did hope that if the magistrate found Mr. Nathan guilty of a technical offence, he would draw the same distinction between this and other cases as had been drawn by the prosecution.—Mr. Smith said the prosecution had always viewed the use of the various words and labels to which attention had been called as highly objectionable. He did not recede from what he stated on the last occasion, but fully recognised that Sir James—as he then pointed out—had a public duty to perform.—Sir James: Well, Mr. Elliott, I cannot take the view represented by you. I have no doubt the gentlemen you refer to have had long experience in the trade, and know quite well what is an English-made and what is a Havana cigar. But I do say that they have not only been fraudulently deceiving the public, but have been doing a positive injury to the honest trader. Of course, I don't know what they have been selling these cigars at, but in this case there was an instance of a box being sold for 45s. I smoked one cigar myself, and I am quite sure Mr. Nathan must have well known it was not a Havana cigar. The public no doubt are easily deceived by cigars got up in the way in which these are, and therefore I must pronounce that I find Mr. Nathan guilty of fraudulently selling cigars which he well knew not to be Havana cigars. I shall deal with him on the three summonses for selling, and on each of these Mr. Nathan will be fined £20; he will also have to pay 15 guineas costs.—Mr. Nathan, who displayed much feeling, declared that he had been unjustly used, and that he should appeal against the decision. The magistrate had prejudged the case after hearing only one side.—Sir James: I think, Mr. Nathan, your counsel has put before me all that it was necessary for me to hear, and therefore you need say nothing further.

CHARGES OF ATTEMPT TO RING THE CHANGES.

—Last month, at North London Police Court, Lily Newton of Donegal Street, Caledonian Road, married, was charged with attempting to steal from 452, Holloway Road, by means of a trick, 1s., the property of Messrs. Salmon and Gluckstein. There were two other similar charges against the prisoner. Police-constable Hyatt, 777 Y, said that on the previous evening he was on duty in Holloway Road, when he was called to Messrs. Salmon & Gluckstein's shop and found the prisoner there. The prosecutor stated that she had been trying to ring the changes on him. He took

prisoner into custody, and on the way to the police-station he heard something drop which sounded like money. On looking down on the road he saw the shilling now produced. He picked it up. When charged at the police-station she replied, "Well, I suppose I can't help myself. I have a good character and am not afraid."—George Chappell, assistant in the employ of Messrs. Salmon & Gluckstein, deposed that at ten minutes to six on the previous evening the prisoner came into the shop and asked for half an ounce of the best shag. She handed him a two shilling piece, and he gave her 1s. 6d. change—a shilling, sixpence, and four pennies. She went to the door, then returned to the counter, and said, "You have given me the wrong change." She had a sixpence, four pennies, and a halfpenny in her hand. Witness was positive that he had given her the right change, and told her so. She then said, "You must have given me a halfpenny instead of a shilling." Witness spoke to the manager, and a constable was sent for. Before he arrived she said, "You don't want to be nasty." He told her that she would have to wait for the constable. He accompanied her and the policeman to the police-station, walking behind the prisoner. She gave a wriggle, and a shilling fell from her clothing. He could not swear it was the shilling he had given her. About the second week last November prisoner came into the shop and made a small purchase. She complained of having received the wrong change, and witness gave her a shilling out of his own pocket. One day in January the same thing happened, but on this occasion prisoner was served by the manager, who also gave her a shilling, when she complained that the wrong change had been given her.—Frederick Charles, grocer, deposed that prisoner came into his shop, 88, St. James's Road, Holloway, and asked for two ounces of dust tea and a pound of lump sugar. She laid down 2s. and a farthing, and he handed her a shilling, sixpence, and 2d. change. She turned her back, then turned again, and said, "I gave you 2s." He replied, "And I gave you 1s. 8d. change." She then said, "This is what you gave me," and laid down a sixpence, two pennies, and a halfpenny. Witness felt positive he had given her the right change, but to save bother he gave her a shilling.—Frederick Ony, shop assistant in the employ of Messrs. Dakin, oil and colourmen, also gave evidence as to the prisoner calling at the shop of his employers in St. James's Road, Holloway, and alleging that she had not received her full change, induced him to hand her a shilling. Prisoner was committed for trial, bail being allowed.

GIRL'S MANIA FOR SMOKING.—Remarkable evidence of a young girl's passion for smoking was given at Birmingham last month, when Norah Kettle was charged with attempting to commit suicide. She had taken a dose of laudanum. Her father stated that she had developed the habit of cigarette smoking, and would not give it up. She smoked four packets each day, and was rarely without a cigarette in her mouth. She left home because he had attempted to prevent her smoking. The girl now promised to give up the bad habit.

SMUGGLED CHEROOTS. LARGEST SEIZURE IN GLASGOW. STEWARD FINED £100.—In Glasgow Justice of Peace Court on February 14th, Mr. Thos. Watson presiding, David Barr, 28 years of age, was charged with having, while acting as chief steward of the s.s. *Denessarim*, contravened the Customs Consolidation Act, 1876, in so far as, on the last homeward voyage, he knowingly concealed on board the said ship 120 lbs. of foreign manufactured tobacco, consisting of cigars or cheroots. Respondent pleaded guilty.—Mr. Thos. Reid, on his behalf, said Barr had been employed for seven years on the same line of steamers, and for the last four years had occupied the position of head steward. On the last return voyage from Rangoon accused purchased the cheroots in question, believing that he would find a market for them when the ship called at Hamburg. The goods were purchased quite openly at Rangoon, and the crew knew that they were on

board the ship. Barr, however, failed to get the cheroots sold at Hamburg, and at Plymouth they were placed in the store, which, on the arrival of the ship at Hull, was sealed up by the Customs officers. At Glasgow accused was asked whether he had any dutiable goods to declare besides his ordinary stores, when he at once informed the officers of the fact that the cheroots were in the store. Mr. Reid submitted several certificates from captains under whom accused had served, all of which showed that Barr had hitherto borne an excellent character.—Mr. T. C. Macgregor, who appeared for the Commissioners of Customs, said the seizure, which, according to the Customs authorities, amounted to almost 14,000 cheroots, was the largest that had ever been made in Glasgow. The Customs Commissioners were entitled to sue for a penalty of £288, being the treble duty and treble value of the goods, but, while he did not ask for the total penalty, he would urge upon the Bench the advisability of imposing a fine which would act as a deterrent upon others.—The Magistrate said the offence committed by Barr was a very serious one, and he could not do less than impose a fine of £100, with the alternative of two months' imprisonment.

Public Companies.

ZORASTAH CIGAR AND CIGARETTE COMPANY, LTD., WESTMINSTER, S.W.—Lien February 10th, £2,000 six per cent. debentures; amount previously issued, £1,200; undertaking and property, present and future, including the uncalled capital.

BORGEN'S, LTD.—Registered 24th January. Capital, £7,000 in £1 shares. Objects: to acquire the business carried on by M. Borgen at 104, Great Hampton Street, Birmingham, and to carry on the business of pipe manufacturers and mounters, manufacturers of tobacco pouches and jars, tobacconists, dealers in smokers' requisites, &c. No initial public issue. Registered office, 104, Great Hampton Street, Birmingham.

THE FATAL CIGARETTE.—If women are a success as booking clerks it will indeed be a feather in their hats, for much cuteness is needed in that work. "It's a shame to see a kid like you smoking," said a male clerk to a youth who had asked for a half-ticket and who was smoking a cigarette. "Who are you callin' a kid?" replied the lad indignantly; "I'm fourteen I'll let you know." "Then you pay full fare, my lad," said the clerk briskly.

It seems that Mark Twain starts the day at 8 a.m. with a cheap cigar. After that appetiser he has breakfast. His lunch consists of a glass of milk, and at 7 o'clock he has dinner. The intervals are presumably occupied in producing humour. The recipe seems cheap enough, and certainly simple, and our home-made humorists who are lacking in ideas may be recommended to try it—bar the cheap cigar.

EXTRAORDINARY PIPE STORY.—About four years ago a man named Holmes, residing at Low Bentham, Yorkshire, was knocked down by a cyclist, receiving serious injuries. After the accident search was made for a favourite pipe which he was smoking at the time, but without avail. A few days ago he happened to be coughing, and felt a hard substance in his throat. With a little exertion this was ejected, and on examination proved to be part of the missing pipe, consisting of the lower portion of the stem. It had remained wedged in one of the bronchial tubes for four years. During this time Mr. Holmes had suffered more or less difficulty in breathing, particularly at night, and on a few occasions choking appeared imminent. He was under medical attendance, but no one had the remotest suspicion that the pipe stem was concealed in the patient's chest.

JUVENILE SMOKING.

PART III. of the Children's Bill, introduced in the House of Commons on behalf of the Government on February 10th, reads as follows:—

PENALTY ON SELLING TOBACCO TO CHILDREN AND YOUNG PERSONS.

37. If any person sells or gives to a person apparently under the age of sixteen years any cigarettes or cigarette papers, whether for his own use or not, or sells or gives to such a person any other tobacco which he knows or has reason to believe is for the use of that person, he shall be liable, on summary conviction, in the case of a first offence to a fine not exceeding two pounds, and in the case of a second offence to a fine not exceeding five pounds, and in the case of a third or subsequent offence to a fine not exceeding twenty pounds.

FORFEITURE OF TOBACCO.

38. It shall be the duty of a constable and of a park-keeper, or other person having the powers of a constable or being authorised to do so by any bye-law in that behalf made by any authority or person having power to make any such bye-law, to seize any cigarettes, cigarette papers, or other tobacco in the possession of any person apparently under the age of sixteen whom he finds smoking or about to smoke in any street or public place.

PENALTY ON JUVENILE SMOKING.

39. If a child or young person smokes in a street or public place, or purchases or has in his possession, whether for his own use or not, any cigarettes or cigarette papers, or purchases or has in his possession for his own use any other tobacco, he shall be liable, on summary conviction, in the case of a first offence to be reprimanded, and in the case of a second offence to a fine not exceeding five shillings, and in the case of a third or subsequent offence to a fine not exceeding ten shillings.

PROVISIONS AS TO AUTOMATIC MACHINES FOR THE SALE OF TOBACCO.

40. (1) If on complaint to a Court of Summary Jurisdiction it is proved to the satisfaction of the court that any automatic machine for the sale of cigarettes or other tobacco kept on any premises is being extensively used by children or young persons, the court may order the person on whose premises the machine is kept to take such precautions to prevent the machine being so used as may be specified in the order, or if necessary to remove the machine, within such time as may be specified in the order.

(2) If any person against whom any such order has been made fails to comply with the order, he shall be liable, on summary conviction, to a fine not exceeding five pounds, and to a further fine not exceeding one pound for each day during which the offence continues.

(3) Any person upon whose premises any such machine is kept may himself or by his agents seize any cigarettes, cigarette papers, or other tobacco obtained from any such machine in the possession of any person apparently under the age of sixteen found using any such machine, or smoking or about to smoke on those premises.

EXEMPTION FOR PERSONS EMPLOYED IN TRADE.

41. The provisions of this part of the Act, other than those which prohibit a child or young person from smoking shall not apply in any case where the child or young person is employed by a dealer in tobacco, either wholesale or retail, for the purposes of his business.

MEANING OF "CIGARETTE."

42. For the purposes of this part of this Act the expression "cigarette" includes any small cigar made of tobacco rolled up in paper, tobacco leaf, or any other material.

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From the "London Gazette."

Receiving Orders.

AHRENFELD, EDWARD (trading under the style of Enfield & Co.), wholesale and retail tobacconist, 62a, Snar-gate Street, Dover. Date of order, February 21st, 1908.

BODDY, JANE, tobacconist, &c., 27, Eastborough, and 1 and 3, Huntriss Row, Scarborough. Date of order, February 11th, 1908.

BROOKE, ARTHUR BOOTH, tobacco dealer, 29, Blake Street, York. Date of order, February 11th, 1908.

CRAWFORD, JOHN GEORGE, tobacconist, &c., 220, Gloucester Road, Bishopston, Bristol. Date of order, February 19th, 1908.

FIRMAN, G. McLEOD (lately carrying on business as F. T. Marshall), tobacconist, &c., Ellesmere, 13, Warwick Road, New Southgate, Middlesex, lately Market Place, Bishop's Stortford, Herts. Date of order, February 31d, 1908.

GLOVER, ARTHUR MOODY (trading as H. Glover & Son), tobacconist, &c., Mountsorrel, Leicester. Date of order, February 19th, 1908.

LUCAS, ROBERT WILLIAM, tobacconist, &c., 429, Anlaby Road, Hull. Date of order, February 18th, 1908.

First Meetings and Public Examinations.

BROOKE, ARTHUR BOOTH, tobacco dealer, 29, Blake Street, York. Public examination, March 6th, 1908, at 11, at Courts of Justice, York.

CRAWFORD, JOHN GEORGE, tobacconist, &c., 220, Gloucester Road, Bishopston, Bristol. First meeting at 26, Baldwin Street, Bristol, March 4th, 1908, at 11.30. Public examination at Guildhall, Bristol, March 20th, at 12.

GLOVER, ARTHUR MOODY (trading as H. Glover & Son), tobacconist, &c., Mountsorrel, Leicester. First meeting at 1, Berridge Street, Leicester, March 4th, 1908, at 3. Public examination at The Castle, Leicester, March 13th, at 10.

LUCAS, ROBERT WILLIAM, tobacconist, &c., 429, Anlaby Road, Hull. Public examination at Town Hall, Hull, March 16th, 1908, at 2.

Adjudications.

AHRENFELD, EDWARD (trading under the style of Enfield & Co.), wholesale and retail tobacconist, 62a, Snar-gate Street, Dover. Date of order, February 21st, 1908.

BROOKE, ARTHUR BOOTH, tobacco dealer, 29, Blake Street, York. Date of order, February 11th, 1908.

CRAWFORD, JOHN GEORGE, tobacconist, &c., 220, Gloucester Road, Bishopston, Bristol. Date of order, February 19th, 1908.

FIRMAN, GEORGE McLEOD (lately carrying on business as F. T. Marshall), tobacconist, &c., Ellesmere, 13, Warwick Road, New Southgate, Middlesex, lately Market Place, Bishop's Stortford, Herts. Date of order, February 6th, 1908.

GLOVER, ARTHUR MOODY (trading as H. Glover and Son), tobacconist, &c., Mountsorrel, Leicester. Date of order, February 19th, 1908.

LUCAS, ROBERT WILLIAM, tobacconist, &c., 429, Anlaby Road, Hull. Date of order, February 18th, 1908.

Notice of Intended Dividend.

ROSSER, ALFRED JOSEPH, tobacconist, &c., 2, Norton Villas, and the Handy House, High Street, Llan-drindod Wells, Radnor. Last day for proofs, March 7th, 1908. Trustee, F. Cariss, 22, Swan Hill, Shrewsbury.

Notices of Dividends.

HOLT, WILLIAM (trading as William Holt & Co.), cigar and tea merchant, Lord Street West, Blackburn. First and final of 3s. 1½d., at 13, Winckley Street, Preston.

WESTBROOK, HENRY, tobacconist, &c., 144a, Northenden Road, Sale, Chester. First and final of 5s. 8d., at Official Receiver's Offices, Byrom Street, Manchester.

Appointment of Trustee.

SAKOFKY, MARKS (trading as S. Marks), tobacconist, lately 61of, Mile End Road, London, E. Trustee, E. C. Moore, 3, Crosby Square, London, E.C.

Notice of Release of Trustee.

BOWERS, DANIEL, tobacconist, &c., 163, Uttoxeter Road, Normacot, recently 49, Market Street, and 114, Stafford Street, Longton, Staffs. Trustee, C. E. Bullock, 17, Albion Street, Hanley. Date of order, Dec. 17th, 1907.

Dissolution of Partnership.

COOK, WILLIAM EDWARD, and JOHN HENRY ATKIN, tobacconists, &c., Prospect Street, Bridlington, under the style of Cook & Atkin. All debts due to or owing by the late firm will be received and paid by John Henry Atkin.

On the occasion of the visit of the Prince of Wales to the House of Commons recently, Mr. John Burns had a conversation with his Royal Highness, and afterwards Mr. "Willie" Redmond approached the President of the Local Government Board. "You seem on good terms with the Prince," he remarked. "Do you think you could persuade his Royal Highness to smoke an Irish cigar?" "Sir," replied Mr. Burns, "it is the duty of His Majesty's Ministers to protect the heir-apparent from attempted assassination." —*Daily News.*

VAFIADIS

Cairo

Cigarettes



Attract High-Class Trade.

Dummies for Window Display, Price List, and full particulars from

Theodoro Vafiadis & Co., 19, Basinghall St., London, E.C. (CORRESPONDENCE INVITED.)

B. MORRIS & SONS.

THE TURNOVER AND PROFITS INCREASED IN A DIFFICULT YEAR.



THE annual general meeting of B. Morris and Sons, Limited, was held last month, at Winchester House, Old Broad Street, E.C., Mr. W. S. L. Schuster (the Chairman) presiding.

The Secretary (Mr. H. W. Jones, F.C.I.S.) having read the notice convening the meeting and the auditors' report,

The Chairman said: As has always been my practice, I will compare the figures of this year with those of the previous one. The capital issued is £3 5s. in excess of that of last year, as one share to that value was issued at par, in order to make it up to round figures, and it now stands at £100,776. As you will notice in the report, the scheme for splitting up the £3 5s. shares into £1 shares was carried through very satisfactorily, all the 5s. fractions being converted into £1 shares, and for the accurate and smart way in which this was managed we are indebted to our Secretary, Mr. H. W. Jones. Sundry creditors stand at £23,638, as against £19,040 last year, an increase of £4,598. This is naturally accounted for by our increased turnover, and amounts, as you will notice a little later on, to considerably less than our increase in creditors and stock. Our reserve account is £1,000 more, viz., £3,000, as against £2,000. Profit and loss is £8,139, against £6,592, an increase of £1,547, and the balance carried forward last year is about the same as that of the previous one. The interim dividend paid amounts to the same as that of last year, which leaves us a final balance to deal with amounting to £7,721 9s. 11d., an increase of £1,597. Turning to the other side of the balance sheet, you will notice that our freehold premises stand at the figure at which they were taken last year. Our machinery, plant, &c., are likewise within a few pounds of the same. Our stock at home and in bond amounts this year to £62,925, as against last year £57,213, an increase of £5,711. This stock, at any rate, that in bond, could not, as I think our Managing Director (Mr. J. T. May) will tell you, be bought for anything approaching what we gave for it, and is naturally taken at cost. Our sundry debtors total £39,540, as against £38,103—an increase of £1,437. The next item, advertising account, stands the same; but, as you will notice, we propose writing off half of it and carrying the balance forward. Cash at bank is practically the same. Returning to profit and loss account, travellers' expenses, salaries, &c., amount to £16,701, as against £15,507—an increase of £1,194; this is, of course, unavoidable, owing to the expansion of our trade. Rent, rates, and taxes, insurance, directors' fees, and legal costs, are all within a few pounds of the same figure as the previous year. Interest amounts to £1,152, as against £952—an increase of £200—which was brought about by the excessively high bank rate ruling during a considerable portion of 1907, which I trust and think is not likely to occur again. Depreciation of plant shows a slight increase this year, as we have added to it and always keep it up to concert pitch. Profit carried to balance sheet is £8,139 13s. 7d., as against £6,592 11s. 4d., showing the substantial increase of £1,547 2s. 3d., or nearly 25 per cent. better than that of last year. On the other side of profit

and loss you will notice that the gross profit on trading has been £28,740, as against £25,745—about £3,000 in excess of that of last year. Transfer fees, which have never been a great item with us are about the same as last year.

I will now, with your permission, make a few remarks on the business of last year, and, perhaps, prophesy to a small extent on that which we hope to do this. The trade done last year was the biggest ever done in the history of the company, and the profits earned have also been the largest, and had it not been for the great rise in raw leaf it would have been very considerably higher. New lines were brought out last year and met with a large amount of public approval, and I may mention in this regard that we are greatly indebted to our Managing Director (Mr. May) for the artistic way in which our packet goods are sent out. I think I may very rightly say that there is not a single tobacco firm in this country that puts up its goods in a way more pleasing to the eye than B. Morris & Sons, Limited, and if the shareholders would only insist on being supplied with the same they would, I am sure, not only agree with me as to their excellence of design, but also as to the quality and value they contain. In regard to this year, we again hope to be to the fore with several new lines which we trust will catch on, and we also have a novel competition which will shortly be advertised in the daily papers, and for which we are requesting you to carry £500 to the credit of special advertising schemes. We are opening up a certain amount of trade abroad, which I hope again will tend to increase our returns and profits, and if the trading for the month of January of this year is any criterion of the future, we should have a very pleasant report to present you again next year, as it shows a good increase over that of the previous January. In regard to Mansell Street, which is situated at the back of our property, I am glad to say that the authorities are at last, after all these many years, about to take serious steps to widen it, and make what should be an important thoroughfare of the same. I need hardly say that this can but add to the value of your property. As you are aware, there is a balance of 3,224 shares still unissued, and it is probable that these will be offered to shareholders during this year, and, in regard to the values of our own shares already existing, I hardly know any share in the market which should offer more inducements to a purchaser. They return, and have always done, a good dividend, and are represented by nothing but freehold property, stock, book debts, and cash, a small amount for plant, machinery, &c., and no value of any kind is represented by goodwill, although your business earned you £8,139 13s. 7d. last year, and therefore goodwill must have a considerable value. We have made arrangements to put in the Pearson's automatic fire alarm throughout our buildings, which we think the proper thing to do, as we wish to avoid any possibility of fire occurring at our factories. I may mention that this is the eighteenth time I have had the honour of presiding and addressing you as Chairman, the nineteenth year I have served on the board, and the twentieth year in which I have been actively engaged in the interests of the company. I will now move the adoption of the report and accounts.

FOR EVERY VARIETY OF WALKING STICKS WRITE TO THE LARGEST MANUFACTURERS IN THE WORLD—HENRY HOWELL & CO. LTD., 180, OLD STREET, E.C.

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Mr. T. J. May (the Managing Director), who seconded the motion, said that during the past five years the tobacco trade had passed through a most difficult period, and, considering the conditions, the profit of £8,000 and the dividend of 6 per cent. were very satisfactory.

Replying to Mr. Pearson Carter, the Chairman said that the company was able to secure temporary loans on very favourable terms whenever an opportunity presented itself to purchase a good line of tobacco, &c. In answer to Mr. William Hughes, he said that the freehold premises had been written down some years ago by a transfer from reserve, and although he would not say, with Mr. Hughes, that the book valuation was considerably below the real value, he was perfectly sure it was no more.

The report and accounts were adopted and a final dividend declared at the rate of 8 per cent. per annum for the half-year ended December 31st, with £1,000 to reserve, £500 written off excess advertising account, £500 set aside for a special advertising scheme, and £1,600 carried forward.

Mr. Joshua Duckworth (the retiring director), and the auditors (Messrs. Annan, Dexter & Co.), having been re-appointed, the proceedings terminated with votes of thanks to the board, and staff, and, in particular, to the Managing Director.

TOBACCO WAR.

KENTUCKY NIGHT-RIDERS. A REIGN OF TERROR.

WHAT with "night-riders and day-riders" the reports from Kentucky lately recall chapters of Irish history when boycotting and agrarian crime were rampant. The trouble arises because the tobacco growers are divided into hostile camps. One section of the growers, it is alleged, refuses

to act with the combination of growers formed to keep up prices and resist the alleged dictation of the so-called Tobacco Trust. There are reports of farm burning, threats to dynamite, cattle-driving, and even cattle maiming. Actual violence is committed by the night-riders, whereas "pacific visits to recalcitrant growers, with the object of winning them around to the views of the majority," are conducted by the day-riders. In order to quell the terrorism in the tobacco district, along the Ohio River, the Ohio State troops were rushed to a point twelve miles below Batavia, the chief town in Clermont County, recently. Governor Wilson sent a long message to the Kentucky Legislature urging prompt legislation against the night-riders, and renewing many of his former recommendations. After denouncing the reign of terror, the message pointed to the fact that the prosecuting officers have indicted only one man, and convicted or punished no one for these crimes, and he recommended an immediate appropriation of £5,000 to assist in prosecuting the night-riders. To speak candidly, the law officers do not care about acting, because they are also intimidated.

The Governor noted that the use of the Militia had already cost £2,400, and that a condition of anarchy prevailed in nearly one-third of the State, and he appealed for additional power for the Attorney-General in cases where it appears the local authorities "are likely to fail from any cause to prosecute for such offences faithfully."

It is a most amazing state of things generally. The Tobacco Trust absolutely denies the charges made by the growers, and says that there is a perfectly free market for the tobacco cultivators.—*Daily Telegraph*.

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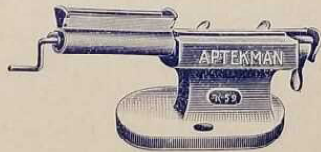
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THE TOBACCO ENGINEERING CO. Ltd.,
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Imperial Tobacco Company.

PROFITS INCREASED BY NEARLY A QUARTER OF A MILLION.



THE sixth annual meeting of the Imperial Tobacco Company (of Great Britain and Ireland), Limited, was held on February 18th, at the head offices at Bristol, Lord Winterstoke presiding.

The Chairman, in moving the adoption of the report, said that the past year had been one of considerable anxiety in commercial circles on both sides of the Atlantic; but, happily, they had reverted to a condition of things in business matters which was fairly normal, and he hoped they would have nothing in the immediate future of a disturbing character to affect their interests. He had again to congratulate them on the prosperity of the working of the company. They had available for dividends £1,493,441, making an increase in their profits of nearly £250,000. He had no doubt that that would be satisfactory to the shareholders. As long as the tide set in the direction of flow, and they had no ebb, he did not think anyone had a right to complain. Last year the directors were able to present them with a dividend which represented 10 per cent. on the deferred ordinary shares, free from income-tax. This year they offered the same dividend, plus a bonus of 2 per cent., also free from income-tax. He hoped they would agree with him that in that respect the year's trading showed very satisfactory progress. During the last two years they had had a steady advance in the price of leaf tobacco; altogether for the two years it amounted to about 2d. in the pound. Fortunately for their interests the Imperial Company had got very large stocks of leaf and strips. Consequently up to the present time they had not felt the pressure of the advance in price; but the prices now ruling in the tobacco districts of the United States of America gave a very remunerative return to the planters. The policy of the Imperial Company had always been to recognise that they must pay a price for leaf which would pay the farmer, because unless he could get an adequate return for his industry he would not lay down the land for tobacco, but would rather put it to cotton. They had got to a point which gave to the planter a very adequate return for his capital, and he sincerely hoped they had arrived at the highest point in the flow of prices in the tobacco market. If so they might hope, by care and attention, and by having certain reserves against an abnormal increase in price, they might hold their own in the immediate future. The Government of the United States had recently, at the instigation of Mr. Roosevelt, commenced a crusade against trusts. In connection with that crusade an attack had been made upon the American Tobacco Company, and in an indictment which had been presented to the American Law Courts both the British America and the Imperial Tobacco Company had been joined. They had been compelled by circumstances to enter an appearance in the High Court of the United States; but they were told by their legal advisers that they saw no ground for believing that they had done anything contrary to the law either of the United Kingdom or the United States. At the same time there was no doubt that they would be put to a very considerable expense in the matter in retaining counsel and paying legal expenses, and the directors had thought it fit to make a reserve, in view of any possible changes in that respect.

Just before they held their last meeting there were various disturbances in the State of Kentucky, and perhaps he ought to point out that things there were very different

from what they were in this country. In America every State was, to a certain extent, a law to itself. In England, if there was a riot, such as they had ninety years ago in Bristol, when great damage was done to property, a levy was made and people were compensated. But there was no such law in the State of Kentucky. The Imperial Company, unfortunately, have had some of their property interfered with, and the policies they held for insurance in the United States contained a clause that the insurance companies were not responsible for the action of mobs; consequently they had had very great difficulty, and had not succeeded in getting what they called adequate redress for the damage done to their property. These disturbances in the State of Kentucky had been mainly caused by feuds between the independent planters, who were willing to sell their produce direct to them and other buyers from Europe, and associations formed for pooling purposes, in which the produce of respective districts was collected and sold through the secretary or agent of the pool. Several factories, including one of the Imperial Company's, had been attacked and burnt, and last year one of their buyers was dragged from his house and violently assaulted. He had been informed quite recently that that assault was committed because he had given offence to certain people before he entered the service of the Imperial Company, and therefore he believed there was considerable ground for supposing that it was not directed so much against them as a company as against the individual. All these circumstances made the directors careful and circumspect. There had been unfortunately in America in the last two or three years a shortage of crops. They had not had the same amount of leaf and strips as they had in former years, and that had led them very carefully to consider the sources of supply. The gradual extension of British influence in East Africa had led to the companies interested therein making several experiments in tobacco growing. They had assisted one or two of the companies by their advice, and by seed, and by supplying them with expert opinion, which had been of value to them. They had seen several samples of leaf of excellent colour and great promise in the way of quality. The Imperial Tobacco Company was experimenting with tobacco crops at Blantyre, East Africa. They were erecting a factory for dealing with crops there, and hoped ultimately to develop there a large and valuable source of additional supplies. Another matter which he thought was of some little interest to the shareholders was the pension fund. They had felt that they were able this year to add £100,000, and the bonus this year was about £34,000 more than last year. That was to say, they would divide among their customers this year something like £160,000. When the accounts of the company were made up on October 31st interest was high and financial stocks were low, and they felt it only right to write down their investments to the extent of £86,000. Since that time there had been a recovery, and he was assured by their chief accountant that to-day that deficiency had been completely wiped out.

Before he concluded he would like to advert for a moment to the loyal support and assistance which had been rendered to the Board, not only by the managers of the different branches but by the whole staff, both in the manufacturing and warehousing departments. He thought that was the sixth year since the formation of the company. When he assumed the chair he felt that he had a very difficult task before him in bringing 18 different companies or firms,

THE CIGARETTE WORLD AND TOBACCO NEWS, MARCH, 1908.

which had been managed on their own lines, into line. He was able to tell them that day that, without the least friction, without the least unpleasantness, all the branches of the Imperial Tobacco Company had been brought into line. When the time came—and it could not be far distant—when he resigned the chair to a younger and abler man, he might hand over the trust unimpaired and uninjured. (Applause.)

Mr. G. A. Wills (deputy chairman) seconded the motion, which was carried. The dividends were then declared as recommended, and the retiring directors were re-elected.

On the resolution for the re-election of Mr. William Plender (of Messrs. Deloitte, Plender, Griffiths & Co.), as auditor, at a remuneration of £1,000, the Chairman said that Mr. Plender had rendered valuable service as a financial adviser.

The resolution was adopted, and Mr. Plender, in acknowledging it, said he was obliged to the Chairman for his kindly remarks. As far as he knew every possible provision had been made for the directors for contingencies, and apart from these provisions a large pension fund had been created which was almost without precedent in the commercial history of the country in its amount. A reserve fund had also been built up, which represented an undivided net profit equal to 25 per cent. on the deferred capital of the company.

Mr. E. B. James moved:—"That the fair value of the deferred ordinary shares until the ordinary general meeting in the year 1909 be, and the same is hereby fixed, at 28s. per share, plus interest at the rate of 5 per cent. per annum from March 1st, 1908, or in the event of an interim dividend being paid from the date of such payment." Mr. James observed that the increased value was the natural result of the increased dividend; it was 2s. per share more, and he could only say that for himself he intended to hold them a little longer. (Laughter.)

Mr. R. H. Walters seconded the resolution, and it was carried.

Mr. H. E. Thornton proposed a vote of thanks to the Chairman, who, as president of this truly Imperial concern, had done such splendid service. (Hear, hear.)

Mr. R. Davey seconded.

The resolution was carried amid applause, and the Chairman thanked the meeting, which then terminated.

**REPORT OF THE DIRECTORS AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED, 31ST OCTOBER, 1907.**

1. The Directors have pleasure in submitting their Sixth Annual Report to the Shareholders, together with the Audited Balance Sheet at the 31st October, 1907, and a Profit and Loss Account for the twelve months ended that date.

2. From the Profit and Loss Account it will be seen that the net Trading Profit for the year was £2,055,100 9 1 to which should be added Transfer and other Fees received 631 16 6

Making a Total of 2,055,732 5 7
From this must be deducted:
Directors' and Trustees' Fees and Management Remuneration, Interest on Debenture Stock, and Reserve for Income Tax £219,841 13 1
Provision for Pensions .. 100,000 0 0
Provision for Premium of 5 per cent. payable on Redemption of Debenture Stock .. 103,250 0 0
Transfer to General Reserve 250,000 0 0

Leaving a balance for the year of 1,382,640 12 6

to which must be added the amount brought forward from the accounts of the preceding year after deducting the bonuses paid to customers in respect of that year 110,801 6 11

making the total profits available for distribution £1,493,441 19 5

Out of this sum there has been or is to be paid:—

Dividends on 5½ per cent. Cumulative Preference Shares—	
For the half-year ended 30th April, 1907, paid 1st August, 1907 ..	£136,379 7 0
For the half-year ended 31st October, 1907, payable 1st February, 1908 ..	136,379 7 0
Dividends on 6 per cent. Non-Cumulative Preferred Ordinary Shares—	
For the half-year ended 30th April, 1907, paid 1st September, 1907 ..	157,814 1 5
For the half-year ended 31st October, 1907, payable 1st March, 1908 ..	157,814 1 5
Bonus to Customers for the half-year ended 30th April, 1907, payable 10th January, 1908	68,704 18 10
	<u>657,091 15 8</u>

resulting in a balance of £836,350 3 9

out of which it is proposed to pay:—

Dividend on Deferred Ordinary Shares at 10 per cent. per annum for the year (free of Income Tax) ..	£527,543 12 0
Bonus on Deferred Ordinary Shares of 2 per cent. for the year (free of Income Tax) ..	105,508 14 5
	<u>633,052 6 5</u>

Leaving a balance to be carried forward of .. £203,297 17 4

which includes a Reserve for Bonus to Customers in respect of the half-year ended 31st October, 1907.

3. The new buildings for the accommodation of the Head Office at Bedminster, Bristol, found necessary in consequence of the W. D. and H. O. Wills' Branch requiring for the purposes of their business the offices now occupied by the Head Office Staff, are well in hand, and it is hoped that they will be ready for occupation early in 1909. The large extension of the factory and offices at the Lambert and Butler Branch, Drury Lane, London, W.C., is rapidly approaching completion.

4. As in the two preceding years, the Directors have had pleasure in setting aside out of the profits of the past year a sum of £100,000, which has been added to the Pension Fund.

5. The Board record with the deepest regret the death in December last of their valued colleague, Mr. Wellford Claiborne Reed, who has been during recent years at the head of the Company's leaf buying in the United States of America. His services to the Company in that capacity have been of the utmost value, and his loss will be severely felt. The Directors have appointed to succeed Mr. Reed in control of the leaf buying Mr. Edgar Samuel Carlton, who has been connected with the department as superintendent buyer since the year 1902.

6. The Directors retiring by rotation, under the Articles of Association, are Messrs. Richard Davey, James Macdonald, and Henry Herbert Wills. They are eligible, and offer themselves for re-election.

7. The Auditor, Mr. Wm. Plender, F.C.A., of Messrs. Deloitte, Plender, Griffiths & Co., retires, and offers himself for re-election.

8. The Directors desire to convey to the staff at the Head Office and Branches of the Company, both at home and abroad, and also to the factory employees, cordial thanks for their loyal and efficient services during the past year. The Directors recognise that to such services much of the prosperity of the Company is due.

Dated the sixth day of February, 1908.

On behalf of the Board,

WINTERSTOKE, *Chairman.*
GEO. A. WILLS, *Deputy-Chairman.*
H. W. GUNN, *Secretary.*

BALANCE SHEET, October 31st, 1907.

	Dr.	£	s.	d.	£	s.	d.
To Capital authorised:—							
6,000,000 ½ per cent. Cumulative Preference Shares		6,000,000	0	0			
6,000,000 6 per cent. Non-Cumulative Preferred Ordinary Shares		6,000,000	0	0			
6,000,000 Deferred Ordinary Shares		6,000,000	0	0			
		<u>£18,000,000</u>	0	0			
„ Capital issued:—							
4,959,249 ½ per cent. Cumulative Preference Shares		4,959,249	0	0			
5,260,469 6 per cent. Non-Cumulative Preferred Ordinary Shares		5,260,469	0	0			
5,275,436 Deferred Ordinary Shares		5,275,436	0	0			
		<u>15,495,154</u>	0	0			

**GENUINE NATURAL WALKING STICKS FROM HENRY HOWELL & CO. LTD., MANUFACTURERS,
180, OLD STREET, E.C.**

THE CIGARETTE WORLD AND TOBACCO NEWS, MARCH, 1908.

	£	s.	d.	£	s.	d.
To 4½ per cent. First Mortgage Debenture Stock ..				2,065,011	0	0
Provision for Premium of 5 per cent. payable on Redemption of Debenture Stock ..				101,250	0	0
Accrued Interest on Debenture Stock ..				39,095	6	8
Provision for Pensions, &c. ..				302,672	9	2
Creditors and Credit Balances ..				762,535	1	0
Bills payable and Drafts in transit ..				89,099	11	2
General Reserve Account ..				1,250,000	0	0
Profit and Loss Account—						
Net Trading Profit and Transfer Fees ..	2,055,732	5	7			
Less:						
Interest, Management, Remuneration, &c. ..	219,841	13	1			
Provision for Pensions, &c. 100,000 ..	100,000	0	0			
Provision for Premium of 5 per cent. payable on Redemption of Debenture Stock ..	103,250	0	0			
Transfer to General Reserve ..	250,000	0	0			
	673,091	13	1			
Balance for the year (per Profit and Loss Account) ..	1,382,640	12	6			
Balance at 31st October, 1906, after deducting Customers' Bonuses to that date ..	110,801	6	11			
	1,493,441	19	5			
Deduct: Interim Dividends paid—						
On 5½ per cent. Cumulative Preference Shares ..	136,379	7	0			
On 6 per cent. Non-Cumulative Preferred Ordinary Shares ..	157,814	1	5			
	294,193	8	5			
	1,199,248	11	0			

MEMO.—(a) There are contingent Liabilities of the nature of Guarantees of Dividends on Shares in two Associated Companies.
(b) There is an uncalled Liability on Investments held of £123,625.

	£	s.	d.
By Land, Buildings, Plant, and Machinery, after deducting depreciation ..	2,105,930	4	3
Goodwill and Patent Rights ..	9,446,004	10	11
Investments in and Loans to Associated Companies ..	1,797,802	4	2
Stock-in-Trade at or under cost ..	3,738,674	1	0
Debtors, less Reserve for Discounts and Doubtful Debts ..	1,418,075	17	10
Payments on account of Leaf in transit, Unexpired Insurances, &c. ..	104,433	14	0
Bills Receivable ..	2,984	11	5
Investments in Government, County Council, and Corporation Stocks and Debentures, Railway Debenture and Preference Stocks—valued at published prices ..	1,797,144	9	7
Loans on Securities for short periods ..	245,641	13	4
Cash at Bankers and in hand ..	649,274	6	11
	£21,296,965	19	5

WINTERSTOKE, Chairman.
Geo. A. WILLS, Deputy-Chairman.
H. W. GUNN, Secretary.
F. H. THORPE, Chartered Accountant, Chief Accountant.

In accordance with the provisions of the Companies Act, 1900, I certify that all my requirements as Auditor have been complied with, and I report to the Shareholders that I have audited the books of the Company, and in my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs on 31st October, 1907, as shown by the books of the Company.

5, London Wall Buildings, Finsbury Circus, London, E.C. 21st January, 1908.

WILLIAM PLENDER, Auditor (Deloitte, Plender, Griffiths & Co.), Chartered Accountant.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST OCTOBER, 1907.

Dr.	£	s.	d.
To Directors' and Trustees' Fees and Management Remuneration ..	83,578	13	9
Interest paid and accrued on Debenture Stock ..	87,762	19	4
Reserve for Income Tax ..	48,500	0	0
Provision for Pensions ..	219,841	13	1
Provision for Premium of 5 per cent. payable on Redemption of Debenture Stock ..	100,000	0	0
Transfer to General Reserve Account ..	103,250	0	0
Balance carried to Balance Sheet ..	250,000	0	0
	1,382,640	12	6
	£2,055,732	5	7

Cr.	£	s.	d.
By Net Trading Profit and Interest and Dividends on Investments (including Dividends from Companies operating outside the United Kingdom), Loans and Bank Deposits, after providing for Depreciation of Buildings, Plant, Machinery, and Investments, &c., Working Expenses, Head Office and Registration Charges ..	2,055,100	9	1
Transfer and other Fees ..	631	16	6
	£2,055,732	5	7

APPROPRIATION ACCOUNT.

Dr.	£	s.	d.	£	s.	d.
To Dividends upon 5½ per cent. Cumulative Preference Shares—						
Interim Dividend to 30th April, 1907, paid 1st August, 1907 ..	136,379	7	0			
Half-year's Dividend to 31st October, 1907, payable 1st February, 1908 ..	136,379	7	0			
	272,758	14	0			

	£	s.	d.	£	s.	d.
To Dividends upon Ordinary Shares—						
On 6 per cent. Non-Cumulative Preferred Ordinary Shares—						
Interim Dividend to 30th April, 1907, paid 1st September, 1907 ..	157,814	1	5			
Half-year's Dividend to 31st October, 1907, payable 1st March, 1908 ..	157,814	1	5			
On Deferred Ordinary Shares—						
Proposed dividend of 10 per cent. for the year (free of Income Tax) ..	527,543	12	0			
Proposed Bonus of 2 per cent. for the year (free of Income Tax) ..	105,508	14	5			
Bonus to Customers for the half-year to 30th April, 1907, payable 10th January, 1908 ..				948,680	9	3
Balance to be carried to next Account (including Reserve for Bonus to Customers, half-year ended 31st October, 1907) ..				68,704	18	10
				203,297	17	4
				£1,493,441	19	5
By Balance from last Account ..						
Less Bonuses to Customers paid thereout ..	179,680	17	8			
	66,879	10	9			
Balance from Profit and Loss Account for the year ..				110,801	6	11
				1,382,640	12	6
				£1,493,441	19	5

Tobacco Growing in the Empire.

POSSIBLE SOURCES OF SUPPLY.

THERE is, says the *Manchester Courier*, a movement on foot to grow tobacco in British Colonies to fill British pipes at home. The idea is not only patriotic, it is likely to become financially desirable. Tobacco is dear to-day as a raw article. The price to the public is only kept down by competition. But manufacturers are having to pay enhanced prices, and prices to the public must sooner or later be increased, if present tendencies persist, unless the source of supply is widened. Certain British colonies are stepping into the breach. British North Borneo has for years been sending us a fine assortment of tobacco for cigar making, and many of the cigars on sale to-day are obtained from this source. Jamaica sends us high-class and tasty cigars which remind some connoisseurs of Havanas. The Boer war gave an impetus to South African tobaccos in the same way as our occupation of India has made Indian cigars a familiar luxury. More recently Southern Rhodesia has been growing a "bright" leaf from Turkish seed, which smokes unlike anything else hitherto grown outside Turkey.

Looking into the future we see a prospect of the colonies rushing to the rescue of the tobacco trade and the British public in keeping the price of tobacco from going up. Good work is being done, especially in South Africa, and next March London will be able to see the results side by side and to date of colonial tobacco culture. In that month the fourth International Tobacco Exhibition at the Royal Horticultural Hall, Westminster, will have a special department devoted to the cause of "Empire tobacco for Britons."

The real need of stimulus is shown by the fact that districts which have and can grow admirable leaf have in some cases lost this erstwhile industry. Take Bermuda, whose Board of Agriculture, through its chairman, writes as follows:—

"Tobacco, formerly the staple crop of this island, has not been cultivated here for nearly two hundred years, but the Board has been lately endeavouring to revive the industry. We propose sending at an early date a 4 lb. parcel of Sumatra wrapper grown under cloth for your open competition for colonial leaf. The 1907 crop, of which this is a sample, being the first unmarketable result of our experiments, we cannot, of course, quote the price at which usually sold, but full particulars in other respects will accompany the package."

The colonial leaf will be comparable with the very best produce of America, as one of the exhibits at the March exhibition is a consignment of thirty glass-headed tubs of various grades of leaf from the noted Virginia and Caroline plantations. It was this same exhibit which obtained the gold medal at the recently closed Jamestown Exhibition in the United States.

FOR CHOICE PRESENTS WRITE FOR CATALOGUE OF WALKING STICKS TO HENRY HOWELL & CO. LTD., MANUFACTURERS, 180, OLD STREET, E.C.

THE TOBACCO DUTY.

Irish Trade Unfairly Handicapped.—Reduction of Duty to be Applied for.

At the meeting of the Council of the Dublin Industrial Development Association recently, at the offices, 9, Dawson Street, Mr. W. E. Shackleton (President) in the chair, Mr. John M'Knight, in accordance with notice given, proposed:—

"That it is the opinion of this Council that the present tobacco duties press unfairly on the Irish tobacco trade, as manufacturers in this country are principally engaged in producing an article to be sold at 3d. per ounce to the working men, which it is impossible to continue under the present conditions. If the price per ounce were raised to 3½d. it would be an unfair tax on the consumers of this class of tobacco as against those who used the higher priced article, and we call on the Chancellor of the Exchequer to reduce the duty by at least 2d. per lb.; that copies of this resolution be sent to the Chancellor of the Exchequer, the Chief Secretary for Ireland, the Lord Lieutenant, and the Irish Members of Parliament."

In connection with this question the Council had written to all the Irish tobacco growers and manufacturers on the subject, eliciting their opinions on the question.

Colonel Everard, H.M.L., in reply, having pointed out the difficulties that confronted them in Ireland, said, "I think, therefore, that manufacturers have a legitimate claim for a reduction of the excise duty."

Captain Cuffe preferred to have the opinion of the Irish Tobacco Growers' Association before pronouncing any definite opinion of his own.

Messrs. Spillane, Limerick, said: "At present it would be utterly useless to approach the Chancellor of the Exchequer to reduce the Tobacco Tax."

Messrs. Gallaher, Ltd., stated they were "doubtful of the wisdom of it."

Messrs. Lambkin Bros., Cork:—"The movement has our entire sympathy. We have signed a petition in its favour, which is to be presented by the Tobacco Section of the London Chamber of Commerce."

Messrs. W. & M. Taylor, Dublin:—"We are of opinion that in the present state of trade, owing to the abnormal increase in the price of leaf, a reduction of the tobacco duty is essential to give a living margin of profit as between manufacturer and retailer."

In moving the resolution, Mr. M'Knight said it was absolutely essential that there should be a reduction in the duty of this article. Those in Ireland interested in the tobacco trade knew what it meant if they were compelled to charge a higher price for that article made for and used by the working man. It would be an unfair tax on him. The resolution gave, in his (Mr. M'Knight's) opinion, the reason for this proposal to reduce the present duty.

Mr. Marcus Goodbody, in seconding the resolution, said the Irish tobacco manufacturers had been fighting for the last seven years one of the greatest combats known. Mr. Gallaher had called it the "British Trust." It was a rather good name. The Imperial Tobacco Company of Great Britain, as they call themselves, are very closely allied with the American Tobacco Trust, and the Irish tobacco firms had been fighting them for years, and owing to the action of associations of this kind they have not been able to make as much effect on our trade as they otherwise would. He was glad to say that the average man in Ireland does support the Irish manufacturer. (Hear, hear.) In his

experience of ten or fifteen years ago it was a matter of astonishment to him to hear and to say himself that a halfpenny in the £ would fetch the whole trade, but they found now that 2d. would not fetch the whole trade. As to the question of duty, in 1878 Sir Stafford Northcote put the duty at an impossible figure, and he might say that the method was not foreign. They found that the trade fell off enormously, and instead of getting an increase in the revenue it fell off. Mr. Gallaher had given his opinion on this matter. He was a very able man, and very often right, but on this occasion he (Mr. Goodbody) thought Mr. Gallaher was not right, because the retailer's price was as much affected as anyone else's. He (Mr. Goodbody) was to act on a deputation to the Chancellor of the Exchequer in about fourteen days from now on this very subject, and he had no hope that the Chancellor would immediately grant this reduction asked for; but he (Mr. Goodbody) had always found that by hammering at the Government—and it would take perhaps a long time—they would eventually get what they asked. He considered that the Association would in a great measure help the manufacturers by passing this resolution. As to what Mr. Gallaher said, he was diametrically opposed to nine-tenths of the trade in the United Kingdom, and he (Mr. Goodbody) might say, because he was told it, that Mr. Gallaher was diametrically opposed in his opinion to the "British Trust" on this very subject.

The Chairman asked for an expression of opinion as to how this question would affect the Irish growers of tobacco—that is, the general alteration of the duty.

Captain Cuffe seemed to think that there was just the question as to whether an alteration of the duty all round would in some way affect the position of the growers.

Mr. Goodbody was of opinion that the reduction of 2d. in the £ would not affect the Irish growers. He thought they were promised a rebate of 1s. from 1905 for seven years, and he did not see really how it could affect them at all. The way the shilling is granted is not the way to promote the industry at all. It was done in a very bad way, because it was only paid when the tobacco was cleared. Growers were then very anxious to get the shilling, and frequently they didn't give the tobacco time to mature.

Mr. Carson (Murray, Sons & Co.):—"The growers had the best of it."

Mr. M'Knight didn't think that the reduction would militate against the growers. Irish manufacturers would be glad to see Irish-grown tobacco placed before them in sufficient quantities for their manufacture, because it would be enriching their own customers, and he would be anxious to see it, and, for self-interest sake, manufacturers would be glad to assist them.

Mr. John Irwin, J.P., was of opinion that the reduction would not interfere with the local growers at all. As far as he could see they would always have imported foreign leaf to produce certain classes of tobacco manufactured in this country. There was nothing incompatible in the proposal as against the growers, because it would assist the manufacturers in employing a larger number of hands.

The Chairman said that it was well to remember that any reduction in the duty on tobacco—not *ad valorem*—would tend to equalise the burden of taxation in Ireland as compared with England.

Mr. Carson quite agreed with the opinions expressed by Mr. M'Kenzie and Mr. Goodbody. The reduction would be of great benefit to the manufacturers, and especially to

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the smaller ones. It would be a great boon, and would not inflict any hardship either on the consumer or retailer.

Mr. M'Kenzie referred to the "ring" amongst the farmers in America to raise the price of the leaf.

Mr. Goodbody: There have been three short crops as well.

Mr. M'Knight said it would be of advantage to the home growers if this reduction was granted.

The resolution was then put to the meeting, and passed unanimously.

UNITED KINGDOM CIGARETTE MANUFACTURERS.

THE annual general meeting of the United Kingdom Cigarette Manufacturers' Association was held at the Cannon Street Hotel on February 25th. Mr. P. Teofani, who was in the chair, said this is the fifth year of the existence of the Cigarette Association, and looking back to its commencement the reforms brought about by its instrumentality have constituted some of the most eventful periods in the welfare of the cigarette trade. The year just passed may be said to be one of exploration and re-invigoration. Representations were again made to the Chancellor of the Exchequer to license as manufacturers all persons making cigarettes for sale, and to put the import duty on a level with the cigar duty, but very little was done for the tobacco trade by the Government. The Chancellor was disappointed at the yield of tobacco revenue, and the only tangible outcome of last year's Budget was the removal of the *pro rata* stamp duty on debentures, a removal for which the members of this association are indebted to the Cigar Federation, with whom the Cigarette Association has generally co-operated in fiscal matters. This Budget year there is a big increase shown of tobacco cleared for home consumption, and after deducting 7,500,000 lbs. weight of offal, and 750,000 lbs. for cigarettes and cut tobacco exported on drawback, I find that the home trade of manufacturers of the United Kingdom has increased by 3,000,000 lbs. weight from last Budget up to the beginning of this month (February). This shows a net surplus to the Chancellor of the Exchequer of £300,000. The estimate has been possible owing to the publication of the offal for the first time in the monthly Board of Trade returns, and also to Parliamentary particulars given by the Chancellor of the Exchequer in the House of Commons. For some little time past members of this association have been closely watching the agitation for changing the incidence of the tobacco duty from the present "wet" rate to a "dry" weight, and for deducting all excess sand in the bale or hogshead. The Cigar Federation have taken this question up from the moisture point of view, and made representations to this association for its co-operation and support. It is argued that a great benefit is derivable to the cigarette trade in avoiding the payment of duty on excess moisture and sand, and suggested that the Cigarette Association throw in its lot once more with the cigar manufacturers, and endeavour to get the Customs to charge their tobacco duty in such a manner as to ignore all moisture and excess sand.

A memorial to the Chancellor of the Exchequer, stating particulars of the new method and praying for its adoption will shortly be in the hands of members of this association. The question is one demanding careful attention. Without a doubt it is the biggest reform brought before the tobacco trade for the last half century, and one likely to exert great and far-reaching consequences. The Juvenile Smoking Bill, as a part of the Government's Children's Bill, may become law this session. Looking to the fact of tobacco failing to realise the Chancellor's expectations last year, and the probability of his requiring the surplus this year, it is hardly likely that the duty will be decreased this forthcoming Budget. Things more unlikely than a stamp

duty tax on packet cigarettes have come to pass, especially when a Chancellor is looking round for money. Imported cigarettes are picking up, but exported cigarettes from the licensed factories are about the same in 1907 as they were in 1906. It was resolved that the following memorial should be sent to the Chancellor of the Exchequer:—

"At a meeting of the United Kingdom Cigarette Association the manufacturers deputed me to bring to your notice the undermentioned matter, and to ask that you will kindly give it your consideration with a view to remedy the defects alluded to:—To submit the advisability of licensing as manufacturers all persons engaged in making cigarettes for sale. Cigarette-making is carried on in places under no Excise supervision, and undue facilities are offered, to the detriment of licensed manufacturers and the revenue."

Messrs. P. Teofani, G. Raphael, and D. Phillips were respectively reappointed president, treasurer, and secretary, and the former vice-president was re-elected.

ALBERT BAKER & CO. (1898).—The tenth annual general meeting was held on March 9th at Winchester House. Mr. Nathaniel de Meza, who presided, moved the adoption of the report. He stated that for the year 1907 the dividend was only 5½ per cent. per annum, but during the ten years of the company's existence it had averaged 6 per cent. per annum. During that time the business had increased in size, and they now had 50 branches in London and one in Brighton, all of them in the most important business thoroughfares. Ten years ago the company possessed only 22 branches. Many new manufacturing departments had been established, and the company were now the makers of nearly every article connected with their business. The net profit for 1907 was £832 less than that for the previous year, owing to the bad state of business generally in London during the second half of the year. The directors had closed 26 kiosks on the District Railway because they did not pay. They thought they had done fairly well under the conditions which had prevailed. Mr. H. W. Price seconded the motion. The Chairman, in reply to questions, stated that the reserve fund was employed in the business. Nothing had been added to it during the last few years, but the directors would increase it as soon as the profits permitted. The directors were willing to reduce the dividend in favour of the reserve, but they did not think that such a course was necessary. The motion was adopted.

CZARINA PROHIBITS SMOKING. HAS FORBIDDEN LADIES OF HER COURT TO USE CIGARETTES.—The Czarina has forbidden the ladies of her Court to smoke, and her Grand Mistress, the Princess Galitzine, has been instructed to inform the women of the nobility and the society who have the entrée at Court that Her Majesty dislikes the smell of tobacco, and at the receptions and balls in future will not tolerate the women carrying it on their clothes or breath. The order is unprecedented in Russia, where the society women have been used to puffing cigarettes for a century or longer, and has created a consternation at the Court and in nobility circles, particularly as it is well known that the Grand Mistress who has been ordered to enforce the rule is addicted to the weed, and wears gloves at home in order to protect her fingers against nicotine stains. The Countess Stroganoff, the First Lady of Honour, and the Countesses Golenistcheff and Ozeroff, Maids of Honour, use tobacco with like frequency as the Grand Mistress. In fact, the young Countess Heyden, bearing the title of Mademoiselle d'Honneur, who came with Her Majesty from Darmstadt, is the only Court lady attached to the Empress' person who does not smoke.

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