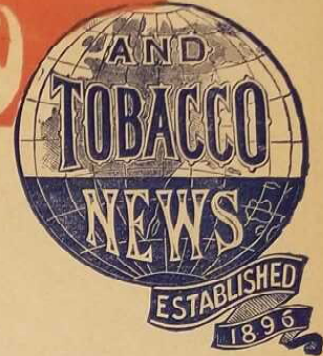


Published on the 15th of every Month.

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The Cigarette World



The Retailer's Journal:

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

New Line.

LLOYDS' "Golden Melon" Mixture.

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

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

Sole Manufacturers:

RICHARD LLOYD & SONS, LONDON.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

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

For Prices and Sample apply to

COHEN, WEENEN & CO.,

52, COMMERCIAL ROAD, LONDON, E.

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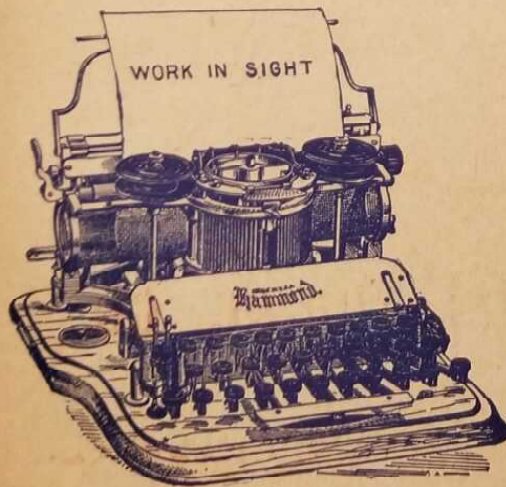
**THE
CIGARETTE WORLD,**

THE RECOGNISED ORGAN OF THE RETAILERS.

ABSOLUTELY INDEPENDENT AND THOROUGHLY RELIABLE.

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1/- PER ANNUM, POST FREE.

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| PERFECT ALIGNMENT. | WORK IN SIGHT. |
| SPEED. | * DURABILITY. |
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A PROSPEROUS EASTER FOR TOBACCONISTS.

WE are aware that the majority of Tobacconists have been having a bad time, and are looking forward to the Easter Holidays to recoup them for former losses. London Tobacconists particularly have suffered, as they feel to a greater extent the competition of the great "Imperious" shopkeepers.

The Tobacconist who fills his window this Easter with the keen cut lines of proprietary goods, is not going to make money; especially against up-to-date Tobacconists who make a large show of goods in demand and which at the same time leave him fair profit. We are determined that this Easter shall be

A BUMPER

for those Tobacconists making a good show in their windows of MARSŪMA goods. For Easter we have secured at enormous cost half-page in those papers with the largest circulations, including "Daily Mail," "Daily Express," "North Mail," "Birmingham Gazette and Express," &c., &c. This enormous outlay will benefit those Tobacconists who make a good show of MARSŪMAS.

Tobacconists reap the benefit of this outlay without the advertisement costing them a cent.

Give it a trial this Easter and note the result.

For Showcards and Advertising Matter write direct to the
HAVANNA CIGAR MANUFACTURING CO.,
CONGLETON.

And at **LONDON, MANCHESTER & MACCLESFIELD.**

LONDON AND DISTRICT OFFICE:—

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TELEGRAMS: "Lusby, London."
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All communications to be addressed as follows: "The Editors, 'Cigarette World,' Barnes, S.W."

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

VOL.

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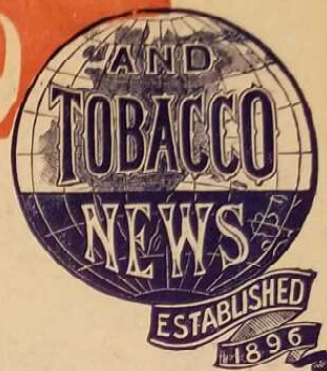


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The Cigarette World



The Retailer's Journal:

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

STATE EXPRESS CIGARETTES.

No. 555, No. 999, ASTORIAS. By Weight, 111, 222, WINFRED, MARHABA.

New Descriptive Price List, No. 90, sent post free on application to Sole Manufacturers:
ARDATH TOBACCO CO., STATE EXPRESS WORKS, LONDON, E.C.

A NEW LINE.

BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

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

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ONE WORD

“Kingmaker”
REGD.

LUXURIOUS

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Send Postcard to

Geo. Dobie & Son, TOBACCO MANUFACTURERS, Paisley. 1809. ESTD
ENGLISH REPRESENTATIVE Robt. C. Bell, 12, Basinghall St. E.C.

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THE NEW BRAND OF

INDIAN CIGARS

“ZEMINDAR”

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

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TO DEAL WITH
THE TOBACCONISTS' SUPPLY SYNDICATE
 IS A PROOF OF
YOUR SOLVENCY,
 IS A
GOOD TRADE RECOMMENDATION,
 IS AN
EVIDENCE OF DISCRIMINATION.

BECAUSE

YOU MUST PAY CASH.
 YOU CAN DEAL WITH US ONLY IF YOU CAN PAY.
 YOU HAVE NOT TO PAY FOR OTHERS WHO DON'T,
 AS CASH TRANSACTIONS SAVE BAD DEBTS.

IF YOU CAN PAY CASH
WE WANT YOU

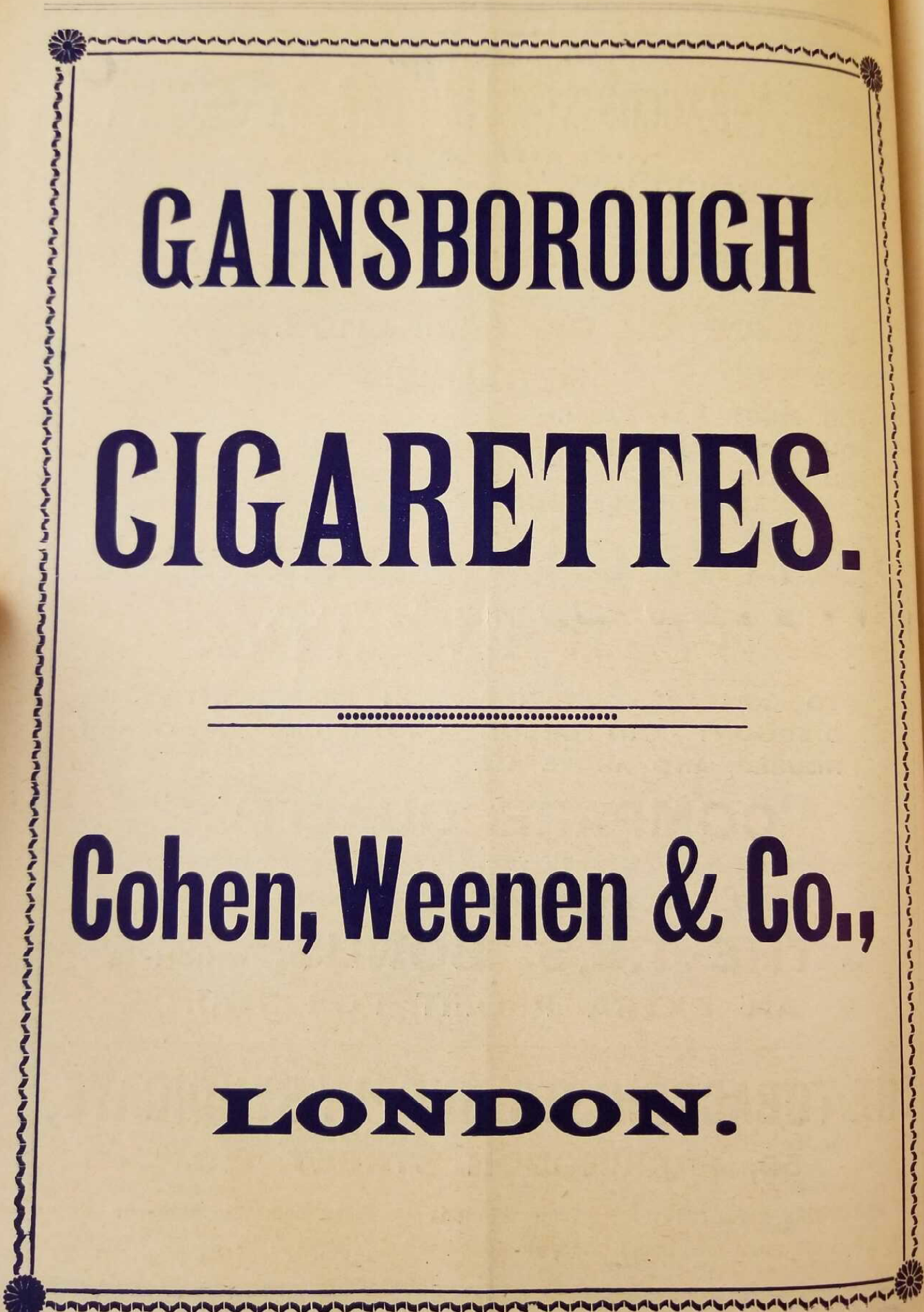
TO COMPARE OUR NET CASH PRICES WITH THE
 DISCOUNT AND CREDIT QUOTATIONS OF OTHER
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COMPARE QUALITY.

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 OF **THE T.S.S. BONUS,** WHICH IS
 AN EXTRA PROFIT FOR YOU.

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WAREHOUSE & FACTORY: S. E. BRANCH: Telephone, 1235 Holborn.
 1, 2, 3, 4, 5 & 6, Plum Tree Court. 115, Old Kent Road. Telegraph, "Crackers," London.



GAINSBOROUGH
CIGARETTES.

Cohen, Weenen & Co.,

LONDON.

Start the New Year well.

**STOCK,
PUSH,
and
DISPLAY**

THE SMARTEST LINE EVER BROUGHT OUT.

**“BLACK
... and ...
WHITE.”**

The
Popular Cigarettes.

Stocked by all Leading Wholesalers.

FINEST VIRGINIA.

SMARTEST PACKET.

SHOWS RETAILER 28%.

Sole Manufacturers:—

W. J. HARRIS & SON,

Black and White Tobacco Factory,

LONDON, E.

Established 1849.

THE FREE AND INDEPENDENT FIRM.

MAKE A GO

OF YOUR BUSINESS.

**HANDLE OUR CIGARETTES.
They Leave You Good Profits.**

We guarantee them!

You stock them!

THEY'LL DO THE REST.

WRITE DIRECT FOR PRICE LIST.

B. KRIEGSFELD & CO.,

The Anglo-Colonial Tobacco Co.,

HOME AND EXPORT CIGARETTE SPECIALISTS.

General Tobacco Factory - - MANCHESTER.

N.B.—We have representatives covering the United Kingdom.

The Cigarette World

AND TOBACCO NEWS.

MAY 15th, 1905.

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

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

WHERE DOES THE RETAILER COME IN?



WE have more than once pointed out the absolute indifference of The Imperial Tobacco Co. to the interests of the retailers who have made the fortunes of the men who are now joined in the big "combine." Others besides ourselves had a thorough knowledge of all the facts, but it did not suit their book to speak out. We do not seek to cast any reflection upon them, for when self-interest is on one side and duty on the other, we all know which is likely to prevail. We have been blamed for being too outspoken, but as that blame came only from those interested in the trust, whereas approbation of our policy came from every other source, we can confidently conclude that we were justified. For some time past retailers have tried to get a fair living profit from The Imperial, in return for the enormous sums their industry was putting into its coffers, but always this

ESTABLISHED 150 YEARS.

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

.....

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

.....

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

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

demand was met either by evasion or by niggardly concessions, and it was urged that the manufacturers could not possibly afford to make any concession; indeed, it was even suggested that the trade ought to be sincerely grateful for the services rendered to them. And now, strange to say, without the slightest demand on the part of smokers, the Imperial have reduced the price of many of their brands, including such well-known specialities as:—

W. D. & H. O. Wills, Ltd.—“Three Castles,”
“Traveller,” and “Gold Flake.”

Lambert & Butler, Ltd.—“May Blossom,”
“Gold Flake,” “Honeydew,” “Sun Dried Honeydew,” and “Golden Shag.”

Ogdens, Ltd.—“St. Ino,” “St. Julien,” and
“Gold Flake.”

W. Clarke & Son, Ltd.—“Carlton.”

Hignett Bros. & Co.—“Gold Flake Honeydew,”
“Cavalier,” “Butterfly,” and “Pioneer.”

by 8d. a pound, though they could not afford to give those who distributed and those who sold these goods even a halfpenny more profit. Still this would have been of no importance had the reduction in price been accompanied by an equivalent reduction to the trade, for the increased sales at a lower price would probably have amply satisfied the retailers. The whole matter has been so admirably put in a letter from a tobacconist to the *Liverpool Mercury*, that we reprint his letter:—

“SIR, It is not correct that the Imperial Tobacco Company did a great deal to improve the retailers' position last year. The facts are as follows:—Previous to the introduction of the Budget, the retailers on most of the popular lines were not getting a fair profit on their turnover, but since that time the profits have been considerably less. It is generally taken for granted that, when an indirect tax is imposed on any commodity, the consumers have to pay the largest portion of it; but in this instance practically the whole of the increased duty has been pushed on to the retailer, notwithstanding the fact that the retailer has had to pay increased taxes under every other heading, in common with the rest of the community.

“What are the facts so far as the Imperial Tobacco Company are concerned?”

“1. On some of the leading brands, where there had been a fair profit, the manufacturers increased their wholesale prices, but retained the former minimum retail prices.

“2. On many of the popular brands, where little profit was made, they deliberately kept to the old prices, knowing that the retailer could not increase his prices. Had the wholesale price been increased ever so little, of necessity the retailer must have increased his prices, otherwise he would have been selling at a loss.

“3. As a sop to the retailer, they increased the prices on some of the less popular brands, and also increased the minimum retail prices. But now in their latest action they have deliberately taken away that little which was so reluctantly given, so that, considering everything, the manufacturers are in a better position to-day than they

were previous to last year's Budget, because of the greater percentage of moisture allowed to them, while the retailer is in a very much worse position.

“The retailers' profits on some of the brands are as follows:—Capstan Navy Cut Cigarettes cost the ordinary retailer 17s. 6½d. net per thousand. They are sold out at 20s. 10d. per thousand. Gross profit 3s. 3½d. For this supposed profitable transaction the retailer risks his capital, dances attendance on 100 customers, and pays rent, rates, taxes, and gaslight.

“Pioneer Brand and Three Castles Tobacco will cost from the 1st May 5s. 11½d. per lb., and will be retailed at 6s. 8d. Profits after serving 16 customers 8½d. Coolie Plug costs 3s. 7d. net, retailed at 4s. per lb. Gross profit 5d., after serving 16 customers.—Yours, &c.,

“A TOBACCONIST.”

“Aigburth, April 28th, 1905.”

After reading the above it is easy to appreciate the value of the services rendered to the trade by the “combine.” The remedy is not far to seek. Let retailers push the goods of independent manufacturers, which are certainly quite as good, and often better, and on which they get a fair profit. If they do not adopt this course, and take this latest attack lying down, then they will only have themselves to blame for the consequences.

—*—*—

Our readers are aware that Leicester has seceded from the Alliance as the result of certain charges made against the Executive by Mr. Kempin. The chief complaint seems to have been that Mr. Kempin was sued among others for the share of a luncheon bill incurred by the Alliance on the occasion of their annual excursion to Boulogne. We have not the least doubt that the caterer had no real claim to the sum sued for, but nevertheless we think the course taken of meeting him half way was reasonable under the circumstances. We have not space to enter into all the details, but we think it best to give elsewhere Mr. Taylor's straightforward and explicit letter, which speaks for itself. Unity is strength, and we venture to hope that Leicester will now return to the Alliance and bury all memories of this unfortunate misunderstanding. The Alliance deserves well of the trade for its efforts on behalf of the retailers, and though it may not be faultless, yet it is the only body in existence to which tobacconists can look for material help. There is every indication that in the near future retailers will need more than ever a strong association to protect their interests. It is clearly, therefore, a very inopportune moment to imperil the prospects of the Alliance by internal difference, and we trust that on the contrary its ranks may be shortly joined by large numbers who have till now held aloof.

A DOMESTIC DIALOGUE.

Mr. TWOFER—For mercy's sake, where did these cigars come from? Only an idiot would smoke 'em.

Mrs. TWOFER—Suppose you present 'em to some of your folks?

SMOKE**SALONICA****EGYPTIAN CIGARETTES***Purest, Mildest, and Healthiest***CAIRO'S BEST.****CAIRO-EGYPT**

KASR EL NIL.

SIOUFFI PASHA PALACE.

The SALONICA CIGARETTE CO., 45, St. Mary Axe, E.C.

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

CIGARETTE PAPER MANUFACTURERS.

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

Telegraphic Address: "EMAILLE," LONDON.
A.B.C. Code 4th and 5th Editions.



Telephone Nos.: 994 and 1168 Hop.

TOBACCOS, CIGARS, and CIGARETTES.  
TOBACCONISTS' FANCY GOODS and SHOP FITTINGS.

MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

Our Smoking Mixture.

THE EMPRESS OF JAPAN AS A SMOKER.—The Empress of Japan not only smokes, but uses a silver pipe with a stem ten inches long. The bowl is small; in fact, only a quantity of tobacco sufficient to give the smoker two or three whiffs can be put into it. The pipe is carefully cleaned before it is refilled—a process gone through many times in the course of an afternoon.

CHRYSANTHEMUM SMOKING.—Chrysanthemum petals as a substitute for tobacco strike one as somewhat incongruous. "Pleasant and harmless," says Gorton's medical officer of health, according to the *Lancet*. But a remarkable medicinal effect is now reported. A man who had been a victim for fifteen years to frequent and violent epileptic fits, due to chronic dyspepsia, smoked his first "chrysanthemum" pipe on January 1st; now he can walk for half an hour without a stick, instead of being afraid to cross a space of three yards with one. Also he can get six nights' rest out of seven, and can go to church. The perfect recipe is said to be a mixture with cascarilla bark.

WORLD'S FINEST CIGAR MAKERS.—The finest cigar makers in the world are those who make the famous "weeds" from Havana. The rolling—or making—is one of the most skilful and most interesting phases of the whole process of cigar production. Here sit men who have first, as boys, served long apprenticeships to learn the rudiments and fundamentals of cigar-making, and for years have steadily and continuously improved and gained in skill by making the same size and shape cigar all the time. Some of the most experienced cigar-makers have made the same cigar every working day for years. They are "artists," and their work is unequalled in perfection of finish, evenness, and certainty of uniformity in "filling" and unvarying excellence in smoking quality through perfect construction.

THE "UNCO GUID."—The "unco guid" had the uncommon experience last month of receiving several smart raps from a high dignitary of the Church. The Bishop of Carlisle hit straight from the shoulder at a meeting in connection with the diamond jubilee of the Y.M.C.A., in which he declared roundly that while he adored goodness, he loathed "goodness," an attribute which, as applied to the association, had driven many young men away from it. He wanted the Y.M.C.A. to be more broad-minded, and he was glad to see indications that a change in that direction was going on. Smoking, it appears, is regarded by the Y.M.C.A. as something in the way of a sin. But, said the Bishop, while it might not be a very lofty or noble occupation, there was nothing terrific about it, and, he added significantly, if young men could not smoke at the Y.M.C.A. they would go somewhere else.

SMOKING IN JAPAN.—I think every man, woman, and child in Japan smokes. This may be an exaggeration, especially as regards the children; but it is no exaggeration to say that smoking is as much a part of the everyday life of the people as is eating or drinking, and it is indulged in by the women with the same innocent, nonchalant enjoyment as is exhibited by the men. It was a bit of a shock to me when I first came to Japan to come face to face with this fact before I had an opportunity to form any sort of impressions of the little women in whom I was prepared to be so interested. I landed at Nagasaki, and almost immediately took a train for Moji, whence I was to go for a trip through the interior. It was early morning, and, being in the midst of the rainy season, everything was soggy damp. The first-class carriage into which I was shown was anything but first class; it was unclean and badly ventilated, and its only other occupants were two

Japanese ladies and a man. The women had evidently just finished breakfasting in the car, and were now sitting on their feet upon the seat absolutely unwrapped in clouds of the most evil-smelling smoke, which they puffed from long cigarettes. They were beautifully dressed in silk kimonos and were undoubtedly gentlewomen. I knew that even then, when I had seen so few, and I must confess I was rather annoyed, because their daintiness seemed to be entirely destroyed. But now, after a residence of months, I think I would rather see them smoke than not. They do it so daintily, so innocently, with such frank enjoyment, and so constantly, that it seems a very part of their quaint Japiness.—*Eleanor Franklin's Japan Letter in Leslie's Weekly.*

A PINCH OF SNUFF.—Snuff has lost its ancient glories. It is many a year since the proffered snuff-box was as natural as a handshake in greeting. It is, after all, only a change of habit. Beau Brummell and his "fat friend," the First Gentleman in Europe, would have been horrified if anyone had suggested that they should smoke a cigar on the Mall. The Beau Brummell of 1905 would be rather alarmed if anyone offered him a pinch of snuff, and would also be much troubled as to how to dispose of it gracefully. Even Sam Weller, it will be remembered, when the magnificent Mr. Smawker offered a snuff-box and inquired whether he "did anything in that way," was compelled to answer, "Not without sneezing." Probably the general impression is that snuff is for practical purposes a thing of the past. Anyone resorting to a pinch is looked upon as a relic of antiquity. But manufacturers tell a different tale. In the industrial districts of the North of England and in Ireland there is still a considerable demand for cheap snuff. Women, it is believed, are the chief supporters of the habit. Further, among the upper classes of society, or at least among those who can afford to pay a good price for their rappee, it is stated that snuff-taking is notably upon the increase. One firm in the West End, connoisseurs not only of snuff, but of cigars, tell with some amusement of a customer who, having ordered a parcel of cigars, was sent by mistake a tin of snuff instead. A day or two later the mistake was discovered, and a messenger was sent to apologise and bring back the snuff. But the customer would not let it go. Having tried it, he was fascinated, and with him, at least, the snuff-box has ousted the cigar-case. It is understood that many medical men would regard the change with a friendly eye. The dangers of excess in snuff-taking are less than in smoking. With snuff thus advancing in popularity it is a little surprising to read in the course of the evidence in a case in the Lambeth Police Court that 8 per cent. of cocoa-bean husks could be added as an adulterant without being perceptible. It is probably true that adulteration can be more easily and safely effected with snuff than with tobacco, and in olden days all sorts of alien and more or less deleterious substances were introduced into the mixture. But that has been changed. Exceedingly heavy penalties are provided for the adulterator. Manufacturers are prohibited "not only from using, but from having in their possession," any foreign substance capable of being used to increase the weight of tobacco and snuff. It is unnecessary to say that no firm of repute would venture on such a proceeding. A concoction with 8 per cent. of cocoa-bean husk in it is a thing of which the trade knows nothing, and which the nose of a connoisseur would detect and reject with contumely. Ardent snuffers may be quite confident that they are not likely to be taking anything worse than dark Virginian leaf, with a trifle of common salt, or some kindred substance, and a flavour of some aromatic material.—*Daily Telegraph.*

Trade News and Notes.

TOBACCO EXTRACT FOR SALE.—The Commercial Intelligence Branch of the Board of Trade have received from H.M. Embassy at Rome copies of the conditions of tender and other documents relative to the sale of the extract of tobacco produced by the Italian Tobacco Monopoly. Tenders are invited for the purchase, for export, of not less than 2,500 and not more than 3,500 quintals of tobacco juice produced in the Government factories. The adjudication is fixed for June 15th, a deposit of 90,000 lire (about £3,600) being required to qualify any tender. Copies of the conditions of contract, in French and English, may be obtained (until the supply is exhausted) on application to the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C. N.B.—It should be noted that the importation of any extract, essence, or other concentration of tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only, is prohibited in the United Kingdom.

TOBACCO GROWING IN IRELAND. EXPERTS' OPINION.—Writing to the newly-formed Industrial

Development Association, at Tullamore, Messrs. Gallaher, Belfast, say:—"Respecting tobacco culture in Ireland, there are no statistics on this subject, except that last year there were twenty acres of tobacco grown in Ireland. We have seen it, as well as former lots of tobacco grown in this country, and we are sorry to say that the most enthusiastic Irishman would not dare smoke it by itself, and it would require to be largely mixed with other growths to make it palatable. This is caused largely by the fact that the qualities suitable for the growing of tobacco are not naturally in the soil of Ireland, and then we have not the proper climate to mature it. Artificial means should be used for drying it, but seeing that you have not the proper qualities in the soil, you cannot produce good tobacco. Later on we may be able to let you see some of the Irish-grown tobacco, so that you may be able to judge for yourselves. There is about £500,000 worth of manufactured tobacco sold in Ireland every year that is not manufactured in Ireland, which means the loss of about £50,000 a year to the Irish people in wages." Messrs. T. P. & R. Goodbody, Granville Works, Dublin, also wrote, stating that if the Irish people had the manufacture of the tobacco imported from England, Scotland, and elsewhere, it would treble the amount of employment which this manufacturing industry at present affords.

IMPORTED STRIPPED TOBACCO.—In reply to Mr. C. McArthur (Liverpool, Exchange), the Chancellor of the Exchequer (Mr. Austen Chamberlain) said the estimated weight of imported stripped tobacco subject to the duty of 3s. 3d. per lb. in Customs and Excise Bonded Warehouses, on March 31st last, was 15,860,000 lbs.—Mr. C. McArthur asked the Chancellor of the Exchequer whether he had received a memorial from the Liverpool Chamber of Commerce, stating that the stripped tobacco imported since

the differential duty was imposed, was either contracted for prior to the imposition of said duty, or had been imported for manufacture in bond, and that practically no strips were now being put up in the United States for shipment to the United Kingdom, and whether he could estimate the amount of revenue which would be derived from imports of stripped tobacco during the ensuing year?—The Chancellor of the Exchequer: The Liverpool Chamber of Commerce, in their memorial dated February 28th, 1905, made the statement that 10,503 casks of strips had been imported into London, Liverpool, and Glasgow between June 1st, 1904, and February 1st, 1905, but that these casks had been either in transit or contracted for before the imposition of the extra duty, or had been imported for manufacturing in bond or for export. I take no responsibility for these statements which I have no means of checking. I have no information about what is now being done in the United States of America, but I do not suppose that any appreciable quantity of strips will be put up there for export to this country until the existing stock of strips in bond, which under the Finance Act of last year was accorded preferential treatment, has been worked off. In

answer to the second part of the question, I may say that the consumption of strips in 1904-05 was 53,810,000 lbs., and if a similar amount were to be cleared during 1905-06 from stocks bonded before April 20th, 1904, the resulting revenue would be £336,000. If any strips imported since that date were cleared for home consumption, the revenue would be proportionately increased.

HAVANAS DEARER.—Messrs. Klingenstein have issued the following circular to announce that from May 1st certain brands of Havana cigars will be advanced in

price:—"Dear Sirs,—The superior quality of this year's Havana tobacco has resulted in an increase in the weights of most cigars now coming from Havana, and consequently a higher amount of duty has to be paid in this country. This, taken together with a constant advance in the cost of production at Havana, necessitates a slight alteration of the price list issued last June. In order that these revisions might be settled to the satisfaction of all concerned, we have called together several meetings of the principal importers in this country, and the result of the conference is the revised price list as herewith enclosed, which it has been decided to adopt as from May 1st, 1905." The circular goes on to quote in the first column the prices per 100 in bond, in the second, prices for quantities of 2,500, and in the third, for quantities less than 2,500. Averagely the increment in price works out at 6d. per hundred on cigars of the size which retail at 4d., 9d. on the 6d. size, and 1s. on the more expensive cigars.

YOUTHFUL SMOKERS IN PODUNK.

Deacon Jumpup: "Son, do you know where little boys go to that smoke cigars?"

Little Jasper Jinks: "Sure; back behind dad's barn."

CONNOISSEURS SMOKE

TEOFANI'S

HIGH-CLASS
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

TEOFANI & CO., LONDON.

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

Foreign.

TO MEET TRUST COMPETITION.—The "Laferme" tobacco and cigarette factories (Campagne Laferme, Tabak und Zigaretten-Fabriken), of Dresden, Saxony, are contemplating the installation of new machinery.

U.S. TOBACCO TRUST.—The Berlin *Tageblatt* states that, notwithstanding the denials which were made a short time ago, the transfer of the Dresden cigarette factory of Josetti & Co. to the United States Tobacco Trust may now be regarded as having been completed. It is further reported that the Tobacco Trust proposes to acquire a cigarette factory in Posen.

JAMAICA. REGULATIONS AFFECTING MANUFACTURE AND EXPORT OF TOBACCO.—A copy of the *Jamaica Gazette* for 23rd Feb. last has been received containing rules, which have been approved by the Governor-in-Council, under the provisions of the Jamaica Tobacco Excise Duty Laws (Nos. 28 of 1900, and 10 of 1902). These rules, which relate to tobacco, cigars, and cigarettes manufactured in, or exported from, the Colony of Jamaica, may be seen by persons interested on application to the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C., any day between the hours of 10 a.m. and 5 p.m. (Saturdays, 10 a.m. and 1 p.m.).

RHODESIAN TOBACCO.—The British South Africa Company have received from Rhodesia a consignment of Turkish tobacco which was grown near Buluwayo this season. It has a characteristic Turkish aroma, and the cigarettes, which were made in Buluwayo, have a delicate fragrance and are exceedingly pleasant to smoke, although the tobacco from which they were made, so far from having matured, was actually growing only a few weeks ago. Fifty acres were planted at Buluwayo with this high-class tobacco, and Cape Town firms are bidding for the whole crop. Since the samples have been on exhibition in the Museum at 2, London Wall Buildings, they have been examined, tested, and most favourably commented upon by tobacco experts.

TOBACCO IN BADEN AND ALSACE-LORRAINE.—The United States Consul at Kehl states that in the Grand Duchy of Baden during 1903 there were engaged in the cultivation of tobacco 35,091 small planters, who had under cultivation 16,610 acres, chiefly in the valley of the Rhine. Many of the plots contain but a few square rods of land, cultivated by men and women working side by side in the fields. The total value of the crop harvested in 1903 was 6,476,749 marks. There were 848 less acres of land under cultivation than in 1902 and 2,327 fewer planters engaged in the business, and the decrease in the value of the crop was 1,652,896 marks. The leading causes for this decrease were the difficulty in obtaining young plants and the unsteady condition of the tobacco market. While the crop of 1903 was below the average, the quality was good, and the planters realised an average price of a fraction over five cents a pound when the tobacco was dried.

PORTUGUESE TOBACCO LOAN.—The *Paris Bourse* learns from its Lisbon correspondent that the following

are approximately the proportions in which the Portuguese Tobacco Loan has been taken up by the various banks engaged in the transaction:—

	PERCENTAGE.
Baring Brothers	33½
Deutsche Bank	3
Darmstaedter Bank	6½
Portuguese Banks	10
Credit Lyonnais	5½
Société Générale	4
Banque de Paris	14
Comptoir Nationale	16½
Maison Neufize	7½

The French interest is consequently predominant, but the British, as represented by Messrs. Baring Brothers, comes in a good second.

THE AMERICAN TOBACCO TRUST. INDICTMENT EXPECTED.—The Federal Grand Jury of the New York district has begun its investigations into the affairs of the Tobacco Trust, and has already called numerous witnesses to give evidence of the illegal operations of the monopoly.

Many independent dealers have given valuable assistance to the Government agents in working up the case against the Trust. An immense amount of evidence has been collected, and it is fully expected that an indictment will be brought against the officials of the Trust in regard to the alleged oppressive methods pursued by the combination of tobacco and cigar manufacturers. The case has been thoroughly worked up by the Bureau of Corporations of the Department of Commerce and Labour, and the chief evidence against the Trust has been afforded to the Federal authorities by the American Tobacco Growers' Association. The investigation has been made into everything pertaining to the relations between the growers, the manufacturers, and the consumers of tobacco.

ECUADOR. IMPORTATION OF CIGARETTE PAPER AND MATCHES PROHIBITED.—

With reference to the notice which appeared at page 184 of the "Journal" for the 26th January last, respecting the establishment of a State monopoly of matches,

tobacco, and cigarette paper in Ecuador, the Board of Trade are now in receipt, through the Foreign Office, of a copy of a despatch from H.M. Consul at Guayaquil relating to this monopoly. H.M. Consul states that the match monopoly is absolute, but that as regards cigarette paper the Government are empowered to grant permission to private individuals to import such paper under certain restrictions as to preparation in rolls, watermarks, &c.; but importers are under the obligation to pay to the Government any difference between the imported cost price of the cigarette paper and the regulation Government sale price. The regulations of the tobacco monopoly have not yet been published, but it is understood that the monopoly itself came into force on the 1st January last.

A BIG SCHEME IN PORTUGUESE TOBACCO.—Further details are now to hand with reference to the Portuguese tobacco bonds operation. According to the contract which has been concluded between the Portuguese Government and the International Syndicate, the monopoly has been prolonged until 1926, and at the same time the annuity due to the Portuguese Government has been increased from 4,500 contos to 6,000 contos. The 500f.

FOR —

Asthore Cigarettes

APPLY TO

**J. H. Custance,
PUTNEY, S.W.,**

Sole Agent for the United Kingdom.

bonds of the new proposed loan will be issued at 460l., whereas, in the preliminary agreement, 437l. was the price fixed. The new contract, however, must be necessarily considered as provisional until the sanction of the Cortes, to which the question has been referred, has been obtained. Should it be ratified the deal will yield to the Treasury 1,500 contos more than by the old arrangement, in addition to the larger profit, by 1,600,000l., in connection with the increased price. Preparations are already being made in Paris to launch the issue at the earliest opportunity. The Portuguese Treasury needs the money and the Syndicate is anxious to see its way through the affair.

U.S. TOBACCO TRUST, ANOTHER DIVIDEND-LESS YEAR FOR THE JASMATZI CO.—The report for 1904 of the Jasmatzi Company, of Dresden, which is stated to be closely related to the American Tobacco Trust, states that the sales of cigarettes in Germany largely increased, notwithstanding a reduction in the expenses for advertising purposes as compared with the amount devoted to the purpose of propoganda in the previous year. After meeting working expenses and making provision for depreciation and doubtful debts, the accounts show net profits amounting to £10,937, which sum has been appropriated for the extinction of the debit balance of £8,958 brought from 1903, while the balance of £1,979 has been carried forward. According to the Berlin *Borsen Courier*, Herr Hugo von Reitzenstein, Cunliffe Owen, of London, and Professor Gustav de Ruyter, of Berlin, have been elected to the board in place of Mr. P. S. Hill, of New York, and Mr. R. H. Walters, of Liverpool, who recently sent in their resignations. The larger sales which have taken place this year lead the Directors to hope that a good dividend will be paid for the current year.

PURCHASE FOR EXPORT OF TOBACCO EXTRACT.—Referring to the notice on page 100 of the *Board of Trade Journal* of the 20th April, the Commercial Intelligence Branch of the Board of Trade are informed by the Italian Chamber of Commerce in London that the International adjudication by tender of the contract for the sale of tobacco extract will be held on the 15th June next, at 10 a.m., in the offices of the Direzione Generale delle Privative, Rome. The Administration of the State Monopoly will put at the disposal of the contractor a yearly supply of the standard quality of extract, which will never be less than 5,000 cwts., nor more than 7,000 cwts. This standard quality will contain 1 per cent. of carbolic acid, and from 8½ to 9 per cent. of nicotine, which will be determined according to the analytical process of Professor Ulex, of Hamburg. Both Italian and foreign firms will be allowed to compete. The contract will last for the period of six years. As mentioned in the notice referred to above, the conditions of contract may be obtained on application at the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C., any day between the hours of 10 a.m. and 5 p.m. (Saturdays, 10 a.m. and 1 p.m.).

AMSTERDAM TOBACCO SALES.—The fourth sale of the season for Sumatra and Borneo tobacco took place on April 14th, when 15,413 bales of the former and 982 of the latter, or a total of 16,395 bales, were offered to tender. Taken all through, the tobacco was not of such high quality as that offered at the previous sale; but the market was firm and excellent prices were obtained by high-class parcels. The Deli Maatschappij realised 252 cents, or 4s. 2½d., a pound for 416 bales, and the Amsterdam Deli Company averaged 223 cents, or 3s. 8d., for two lots sold together, aggregating 935 bales. Third place was taken by the Serdang Tabak Maatschappij with 200 cents, or 3s. 4d., for a fine lot of 554 bales. These were the only lots obtaining 200 cents or over. The United Lankat Plantations, Limited, sold three parcels in one line of 726 bales at good average—155 cents, or 2s. 7d. The British Deli and Langkat Tobacco Company, Limited, offered a parcel of its lower grade leaf, for which it realised 84 cents, or 1s. 7d. No high-class Borneo leaf was offered. The New London Borneo marketed three small lots, amounting

in all to 704 bales, at an average of about 46 cents, or 9d., and the New London and Amsterdam Borneo Tobacco Company, Limited, sold 278 bales at 49 cents, or 10d. The market outlook generally continues very good, and both America and Germany are still keen buyers.

TOBACCO IN CHINA.—The United States Consul at Hangchau, China, states that the tobacco trade of China at the present time is in a critical stage and needs to be watched by American interests. Because of the comparatively large sum of money expended for tobacco in its several forms, the Chinese authorities have naturally turned their attention to the trade with a view of keeping as much of it as possible at home. It is a well-known fact that they are attempting to bring more land under cultivation in tobacco, and that they are succeeding in their attempt to supplant the foreign product. The increasing purchasing power of the Chinese people is likely to be shown as quickly in tobacco as in anything else. There are a number of changes in the course of the tobacco trade in China in the past three years or so which merit special attention. The figures on the importation of foreign tobacco do not promise much for American tobacco interests. This, however, is not to be taken as indicating too much. The importation of foreign stalk and prepared tobacco has ceased altogether. Generally speaking, the figures and other facts indicate that the Chinese are commencing to improve their grades of tobacco and their methods of handling it. The cigarette factory at Shanghai, now owned very largely by Americans, has much to do with the change. This enterprise is likely to have large influence on the tobacco business in China. At present it is using American tobacco to a great extent, but expert American tobacco men are there with the purpose of adapting Chinese tobacco to its use by treatment of the leaf to remove some of the rank qualities. The change, which is likely to come in a short time, will be important. The concern which controls the foreign tobacco trade in China (the British-American Tobacco Company) last year imported about \$4,000,000 Mexican (about \$1,850,000 gold) worth of tobacco and tobacco goods. Some of this came from Japan, probably about \$100,000 worth gold, but most of it came from the United States. Now that the Japanese Government has taken over the tobacco business in Japan as a monopoly, the importation from that country into China, for the time being, has practically stopped. The supplanting of the American product by native tobacco, therefore, will cut into the trade of the United States more than it will into that of any other nation. The immense increase in the use of the better grades of tobacco in China, however, is likely to relieve the situation to a great extent. Possibly this increase and the increased buying power of the Chinese generally will result in a considerable increase in the use of American goods in spite of the proportionate loss. The importation of cigars and high-grade tobaccos from the Philippines into the parts of China frequented by foreigners is satisfactory in volume and constantly increasing. It can be further increased by reasonable effort. When once the Chinese are able to buy American tobacco products they will probably furnish a steady demand for them, but until their purchasing power is materially increased the demand will be for low-grade goods at the cheapest price possible. The officials of the several provinces are alive to the need of saving as much of the tobacco trade to China as possible, and are giving every encouragement practicable to Chinese farmers who raise the tobacco plants. Chinese farmers have a number of advantages in this connection. In line with their usual intensive methods of culture, they are accustomed to plant tobacco in their mulberry groves. The stripping of the leaves from the trees for the silkworms gives the tobacco plants the light they need when they need it, and later, the shade of the trees affords them protection when it is required. All Chinese culture is intensive and the tobacco plants are treated with the fertilisers peculiar to China. The tobacco grown is rank in quality, and would be rated very low in American

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markets, but it supplies the Chinese consumer with a product within his reach financially, and this is the chief thing to be regarded in the tobacco, or any other, trade in the Far East. Methods of treatment of the tobacco plant are crude, and are not such as to improve the product. The vast bulk of the prepared tobacco is fine cut, made by pressing a quantity of the tobacco leaves together, and planing off the edges with a tool, much like a carpenter's plane. The use of cigarettes is increasing. The amount of tobacco used in China is enormous. Most of it is produced by the consumers, or in the immediate vicinity of where it is consumed, and does not get into the trade reports at all. The foreign tobacco trade has scarcely scratched the surface of the field. Whether the improvement in the Chinese methods of cultivating and caring for tobacco plants and products will eventually shut out the cheaper grades of goods from abroad remains to be seen; but at present the indications are that American manufacturers must handle the situation in China promptly and with tact, if they are to hold the market they have, and to obtain the market they ought to have.

Law.

WOLFE v. IMPERIAL TOBACCO COMPANY.—Heard at Skibbereen Quarter Sessions last March. This was an action for trespass on a passage between certain premises in Main Street, Skibbereen, brought by Robert S. Wolfe, Main Street, Skibbereen, against the Imperial Tobacco Company, Ltd. It appears that the plaintiff and defendant are both lessees of premises in Main Street, Skibbereen, under the same landlord. The leases date from about 1820. Originally the tenant of defendant's house had no back premises, but 50 years ago plaintiff's predecessor let the yard and store attached to the plaintiff's premises adjoin the yard, and a door was broken open from these premises through the yard, of which he was tenant to the plaintiff's predecessor. In 1886 this tenancy was determined by an ejectment for non-payment of rent. Since the defendant's predecessors and subsequently the defendants had continued to use the yard and the passage as a means of access to the premises comprising their original holding, as it existed before the letting of the yard. Mr. George McSweeney, B.L. (instructed by Mr. J. Travers Wolfe, solicitor), appeared for the plaintiff. Mr. Norwood, B.L. (instructed by Mr. F. Fitzmaurice, solicitor), appeared for the defendants. Mr. Norwood urged that the premises having been used by the tenant with the knowledge of the landlord, not merely for the purposes of the disused premises, but also as a passage to his own store, the tenant—the defendant's predecessor—had acquired a right of way by prescription.—Mr. McSweeney contended that no tenant could acquire a right of way over premises of which he is tenant while the tenancy subsists. When his tenancy came to an end all rights over the premises were terminated. In this case defendant's predecessor was evicted in 1886, and no right could, therefore, be acquired by prescription. His Honour reserved judgment.

OGDEN'S BONUS SCHEME.—Heard before Lords Justices Mathew and Cozens-Hardy.—*Weinberg v. Ogden's (Limited)*.—On May 8th, 1905. This was an appeal by the liquidator of the defendant company against an order made by Mr. Justice Bucknill at Chambers. It appeared that the plaintiff, by the endorsement on the writ, claimed against the company damages for breach of contract made by them with one Jacob Leon Slobodinsky for distribution of profits and bonus, and for an account to ascertain the share of the profits and bonus to which the said Slobodinsky was entitled under the scheme. Slobodinsky had assigned his interest to the present plaintiff, but that fact did not appear on the writ. The point was taken by the defendants that the endorsement did not disclose any cause of action

maintainable by the plaintiff against the Company, as they had never had any dealings with him, and they moved to have the writ set aside. Master Wilberforce, before whom the matter came, took the view that the writ was bad, and made the order as asked. Mr. Justice Bucknill, however, reversed his decision, and gave the plaintiff leave to proceed with the action. From that order the company now appealed. Mr. Danckwerts, K.C., and Mr. F. E. Smith appeared for the company, and submitted that the order of the Master should be restored.—Mr. Dunlop, for the plaintiff, in reply to a question by the Court, said that before the Judge at Chambers it was presumed that Slobodinsky had assigned all rights he might have under the bonus scheme against the defendants to the plaintiff, and he had now an affidavit showing that, in fact, that was the case.—Lord Justice Mathew said that nobody had been misled by the endorsement on the writ, and everybody concerned knew perfectly well what was the cause of action. The order of the Judge would, therefore, be affirmed, and the appeal dismissed.—Lord Justice Cozens-Hardy concurred, and the appeal was accordingly dismissed with costs.

A BRISTOL BUSINESS. ALLEGED MISREPRESENTATION. DAMAGES AWARDED.—Before the Recorder (Mr. F. J. Castle, K.C.), at Bristol Tolzey Court, on May 2nd, the action brought by Rowland Clatford Stone to recover damages from William Henry Letheren for alleged misrepresentation over the sale of a business again came on for hearing.—Mr. F. E. Weatherly (instructed by Mr. J. Cochrane) appeared for the plaintiff, and Mr. B. R. Vachell (instructed by Mr. P. A. A. Weston) defended.—According to Mr. Weatherly, plaintiff was formerly in the army, and subsequently entered a gentleman's service. In March a year ago he came to Bristol for the purpose of starting in business. Defendant had a newspaper, tobacco, and sweet business at 3, Bruton Place, Clifton. Plaintiff was introduced to him. Defendant represented that the business was a good one, the takings ranging from £12 to £14 a week. Stone ultimately took the business at a valuation, paying £140 as purchase money, besides £22 8s. for stock. For the first 15 weeks the takings averaged about £6, while in the busiest week, that preceding Christmas, the receipts were £9 5s. 11d. The business had since been sold for £40.—Plaintiff said that Letheren told him that the takings averaged from £12 to £14 per week. He was positive that defendant told him that on two occasions.—Percival Henry Kellaway, who introduced plaintiff to defendant, stated that the latter showed him a book containing entries as to the takings at the shop in question. The entries ranged from £7 to £14, and defendant told him that the receipts averaged out at £12 per week.—Mrs. Stone gave evidence in support of her husband's statement.—Percy Fuller (clerk in the employ of Messrs. W. H. Smith & Son, newsagents) produced figures showing that his company supplied defendant with newspapers, &c., to the extent of £5 1s. per week. The profit was 25 per cent., so that defendant's takings from that source would be about £6 6s. 3d. per week.—Other evidence was given by representatives of wholesale firms showing that goods supplied represented additional takings by defendant of about £1 10s. per week, making a total income of about £7 15s. weekly.—Mr. Vachell, addressing the jury for the defence, argued that no sum was mentioned at all by Letheren. The latter had no idea of selling the business, which was not in the market. He suggested that the statement of defendant that his receipts were about £12 was by no means a representation.—Defendant, on oath, supported counsel's statement. When plaintiff and Mrs. Stone called on him he told them that he considered the takings amounted to £10 or £12 per week, out of which he took money for household expenses.—Arthur Ernest Dodds, an estate agent, said that the business was represented to him by defendant as bringing in from £10 to £12 per week.—Counsel on both sides addressed the jury.—The Recorder proceeded to sum up. The case, he said, was a simple one. The first question

was whether a representation was made that the takings were £12 per week, and, if so, whether it was true.—The jury, on returning into Court, said they could not agree. After another threequarters of an hour the Recorder suggested that the parties might come to an agreement.—Mr. Vachell replied that there was no possibility of a conclusion being arrived at privately.—Ultimately the jury returned with a verdict for the plaintiff, assessing damages at £25.—Judgment was entered accordingly, with costs.

ALLEGED STREET NUISANCE IN DUBLIN. AUCTION OF TOBACCO.—On April 22nd Mr. Justice Barton sat specially at his residence, 10, Clyde Road, Dublin, and resumed the hearing of an interlocutory injunction motion brought by Mr. Alfred Manning to restrain the defendants, Messrs. James H. North, William R. M'Taggart, Dropkin & Co., and Froggatt & Co., from carrying on or permitting to be carried on by themselves or their agents or servants the business of tobacconists, or any noisome or offensive business causing a nuisance to the plaintiff in the shop, No. 102, Grafton Street. Mr. Matheson, K.C., and Mr. C. Murphy (instructed by Messrs. Barrington & Son) appeared for the plaintiff.—Mr. Henry, K.C., Mr. Jellett, K.C., and Mr. Dickie (instructed by Messrs. Redington & Sainsbury) appeared for all the defendants except Mr. J. H. North, J.P., against whom the application was withdrawn.—Mr. Matheson, in opening the case, said Mr. Manning was the owner of Nos. 102 and 103, Grafton Street. He carried on his well-known business at No. 103, while the premises over the shop at No. 102 were used principally as a residence for the young women he employed in his business. By a lease dated 20th December, 1893, Mr. Manning demised the shop No. 102 to Mr. J. H. North, the well-known auctioneer, for a term of 18½ years, at a rent of £240 a year. Mr. North afterwards sold the lease for £2,000 to Mr. W. R. M'Taggart. Anybody who knew Mr. North's business at No. 110, Grafton Street, opposite the Provost's house, knows that it might be carried on in a residential quarter, it is so entirely quiet, inoffensive, and unobjectionable. At the date of the lease Mr. North apparently contemplated either transferring the high-class business that he carried on at No. 110 to 102, Grafton Street, or letting the premises to anyone who would offer to take them. People would be only too glad to get Mr. North to carry on his business next door to them, but there was the greatest objection to the carrying on there of any objectionable business, and the lease was framed to prevent anything of the kind, and also to prevent the opening of a business in opposition to Mr. Manning's shop, next door. On the 21st January, 1896, Mr. North assigned the lease to Mr. M'Taggart, and they had made Mr. North a defendant in the action, as they did not know at the time what his relations with Mr. M'Taggart were. It now appears that Mr. North only let the premises in his capacity as house agent, and, therefore, no proceedings would be taken against him on this motion. It appeared that Mr. M'Taggart afterwards transferred his business to Baggot Street, and a letting agreement was then made to Messrs. Dropkin, wholesale tobacconists, London, but the agreement was not disclosed. Messrs. Dropkin immediately took over the business, and inserted advertisements announcing that they would hold auctions of tobacco daily at three o'clock and seven o'clock p.m. Mr. Manning in his affidavit stated that the auction was of a cheap-jack character, and that a man was kept outside the door continually ringing a bell, and asking people to go in, to the annoyance of the general public and the customers coming from and going to No. 103. Large crowds assembled at the auction daily, and Mr. Manning's customers complained repeatedly of the annoyance to which they had been subjected. The shop was kept in a filthy condition, the windows were plastered with most unsuitable placards, and with a crowd of sometimes 300 people all smoking on the premises the danger of a fire was very great, as the shop was stocked with most inflammable goods, while there was the further danger of the

floor collapsing, as it was not made to hold so many persons at a time. The business was most injurious to the persons and trade of Grafton Street generally, as well as to Mr. Manning's business, and was calculated to depreciate the value of the property in one of the best positions of the thoroughfare. Counsel should say that the auction was carried out by Messrs. Froggatt & Co. Mr. Brown, managing director of Messrs. Hodges & Figgis, 104, Grafton Street, and Mr. Seale, of Messrs. Seale & Co., of 97, 98, and 99, Grafton Street, had also made affidavits stating that the business was most offensive, and that the ringing of the bell was most objectionable. Outside the hours at which the auctions were announced to take place cigars, cigarettes, and tobacco and pipes were sold, and several affidavits to that effect had been made. An affidavit had also been put in stating that the defendants had obtained an ordinary license for the sale of tobacco and snuff at the premises in question. Affidavits had also been filed on behalf of the defendants. Mr. Thomas Froggatt said he was a member of the firm of Froggatt & Co., licensed auctioneers. It was untrue that he had commenced the business of a tobacconist in Grafton Street, as he did not understand the tobacco trade. Dropkin & Co. had taken the premises for the holding of auctions therein, and they, not being licensed auctioneers, gave a commission to him (the deponent) to conduct auctions on the premises for them. In pursuance of such agreement he was holding daily auctions of tobacco and fancy goods. He denied there was anything unusual in the way his business was conducted. He did not know what Mr. Manning meant by his insinuations, except that an auction room in Grafton Street was not acceptable. In December last, an auction was held and a bell rung in the premises opposite, at No. 8, and no objection was raised. Counsel said that reference was made to a china shop, and when they were leaving they held an auction, and sold off the balance of their stock. That was an entirely different thing to what was complained of here. The affidavit went on to say that it was untrue to state that the defendants sold tobacco by retail during the day. The defendant claimed his right to hold auctions in the evening as well as in the daytime, and he asserted that the better classes of ladies and gentlemen frequented the sales. Counsel referred to a letter which Mr. Manning had written to Mr. M'Taggart immediately on hearing of the letting, and protesting against it. Referring again to the affidavit, counsel read a paragraph in which the defendant said he believed the shopkeepers thought it was *infra dig* to have an auction room in the street. Mr. Win. Long, an assistant to Mr. Sainsbury, had made an affidavit, the purport of which was that Manning's was incorporated as a company in 1903, and the suggestion was that Mr. Manning had no interest in the premises as landlord. But that was a mare's nest, because Mr. Manning had not expressly conveyed to the company his interest in either of these premises. As counsel was instructed, there never had been any conveyance to the company. Mr. Coventry, a Grafton Street shopkeeper, made an affidavit, in which he saw nothing objectionable in the business carried on at this place. Mr. M'Taggart had made a long affidavit, in which he stated that the letting to Dropkin was solely for the purpose of the auction business. He did not believe that they carried on a retail business of tobacconist. He (Mr. M'Taggart) had called upon the neighbouring shopkeepers, who told him that the plaintiff had previously been round, and had asked them to write letters objecting to the business. Some of them told him (M'Taggart) that if he had come to them first they would have written the letters for him, but that they could not now go behind their word. Counsel again referred to the correspondence and read a letter from M'Taggart to plaintiff, in which he said he had given instructions to Mr. North to terminate the letting at the end of the month. Mr. Manning replied that if North and M'Taggart thought they could make a fool of him they made a mistake. The business was a "wretched third-rate trade," and "just what he had secured himself against in the lease." The position of

matters was, counsel remarked, perfectly plain. The defendants seemed to think that where the plaintiff had got a covenant in his lease not to carry on the business of a tobacconist, that that covenant was not broken unless there was a retail business. That was not so at all. Tobacconist meant a person who sold tobacco, and whether they sold by auction or wholesale or retail it was equally the business of a tobacconist that was carried on there, and counsel, therefore, asked for an injunction.—Mr. Henry, K.C., in opposing the motion, said the real application was on foot of the covenant. An attempt was made to suggest that by a departure from the covenant the premises were rendered a nuisance that should be restrained. The objections raised by the persons in Grafton Street were largely sentimental objections. The question was with reference to the construction of the lease coupled with the proviso. The proviso must be taken into consideration, and according to it the premises might be used as an auction or sale room. They could not carry on a tobacconist's trade in the ordinary way, but if they had auctions they were not hit by the proviso in the lease, and they were at liberty to do it. The employment of an auctioneer showed that it was an auction and sale within the meaning of the proviso, and not a tobacconist's shop, and if his Lordship came to the conclusion that it was an auction business or sale room, they were not hit by the covenant. Mr. Manning made exhibits of letters from persons resident in the street, but five of them were written on the 13th April, and were obviously written for the purpose of being made exhibits of. Counsel also contended that Mr. Manning was not the proper person to take proceedings at all, and the company of Manning, Ltd., should have been the plaintiffs. He submitted on the title of the plaintiff, which was not proved, and also on the facts of the case that there was no carrying on of a tobacconist's business within the fair meaning of the covenant.—Mr. Matheson said the estate was vested in Mr. Manning.—Mr. Henry replied that that was not so.—Mr. Justice Barton: Mr. Henry, you have been selling a little when the auction is not going on. Are you continuing to do that?—Mr. Henry said they did not claim any right except by auction. They only proposed to sell by auction in future.—Mr. Jellett also submitted that the plaintiff could not succeed unless he could show that the retail business of a tobacconist was being carried on on the premises. If they had a tobacconist's shop it would be an extraordinary thing for them to employ for the purpose of carrying on the operation, not a tobacconist, but an auctioneer. They had, he submitted, no shop fitted up at all and nothing but an ordinary auction. With regard to Mr. Manning's title, counsel said it was impossible for anyone to say that Mr. Manning was in a position to maintain the action. He was not the lessor as he had parted with the equitable interest in the premises to the limited company. There had been no breach of covenant and the action could not be sustained.—Mr. Murphy, on behalf of the plaintiff, contended that Mr. Manning was possessed of the legal estate, and was entitled to sue.—Mr. Justice Barton asked Mr. Henry would he undertake not to have the sales outside the auction hours.—Mr. Henry said they had no objection to give that undertaking.—Mr. Justice Barton said he had no doubt that this daily auction continuing for a month was a nuisance to Mr. Manning. At the same time he saw no reason why any customer of Mr. Manning should be deterred from going into his shop, and his Lordship did not believe that any customer had in fact been deterred. But the question turned upon the covenant and not upon nuisance. The covenant bound the lessee and his assigns not to carry on the business and trade of tobacconist, but there was an express proviso that the covenant was not to prevent the lessee and his assigns to use the premises as an auction or sale rooms. The question might arise at the trial of the action whether the user of the premises as deposed to was really an auction. That was a question he could not decide on an interlocutory application on the materials before him. Apparently this was an auction at first sight, but there had

been some sales of tobacco outside auction hours as to which questions might arise whether they were not a breach of the covenant. Mr. Henry had relieved the Court of any difficulty in that respect by undertaking that no sales of tobacco would take place outside auction hours in future. His Lordship felt he had no alternative but to make no rule on the application. He would reserve the question of costs. The question entirely turned upon the covenant, and, strictly speaking, his Lordship could not, on the covenant, stop this action upon an interlocutory application.—Mr. Matheson asked that "auction hours" should be defined. The hours in the Bill were 3 and 7. The undertaking should bind them to those hours.—Mr. Justice Barton: I am afraid I could not do that.—Mr. Matheson: Between certain hours?—Mr. Justice Barton: I have no right to do that.

New Companies.

ALFRED STANWAY (LTD.).—Registered April 12th. Capital, £2,500 in £1 shares. Object, to acquire the businesses (1) of a tobacco, cigar, match, and snuff dealer, carried on by A. Stanway, at 65, Buttermarket Street, Warrington; 44, Waterloo Road, Widnes; 30, Duke Street, St. Helens; and Main Street, Frodsham; and (2) the business of penmakers carried on at Warrington by Warriner (Limited); to adopt agreements (1) with A. Stanway, and (2) with Warriner (Limited), and to carry on the said businesses. The first directors are A. Stanway, L. Henshall, and J. Mason. Registered offices: 65, Buttermarket Street, Warrington.

SAPONG RUBBER AND TOBACCO ESTATES (LTD.).—Registered April 13th. Capital, £100,000 in £1 shares. Object, to acquire, open up, and develop land at Sapong, British North Borneo, to acquire from the British North Borneo Company the right to select 20,000 acres of land near Sapong, which land is now held under an occupation ticket granted by the British North Borneo Company to the Borneo Tobacco Estates (Limited), and to carry on the business of cultivators, exporters, and importers of and dealers in tobacco, rubber, cotton, ground nuts, sugar, cocoa, manila hemp, pepper, and other products, &c. Registered offices: Leadenhall House, 101, Leadenhall Street, London, E.C.

PLEWS & SONS, LIMITED (84,380).—Registered April 25th. Capital, £120,000 in £1 shares. Object, to acquire the business of a wine and spirit merchant, common brewer, maltster, mineral water manufacturer, cigar and cigarette merchant, &c., formerly carried on by the late J. M. Pews, and since his death by his Trustees, to adopt an agreement with W. J. Pews, W. E. Pews, and others, and to carry on the said business and that of hop merchants and growers, malt factors, corn merchants, importers, distillers, coopers, bottlers, bottle and stopper makers, potters, licensed victuallers, hotel keepers, &c. The signatories are:—

	SHARES.
W. J. Pews, Thornville, Darlington ..	1
W. E. Pews, Fleetham Lodge, Bedale ..	1
T. W. Pews, The Woodlands, Darlington ..	1
Mrs. E. A. Pews, Fencote Hall, Biddle ..	1
Miss L. B. Pews, Fencote Hall, Biddle ..	1
H. G. Nadin, Barton Lodge, Barton-under-Needwood ..	1
Mrs. M. A. Pews, The Woodlands, Darlington ..	1

No initial public issue. The number of directors is to be not less than three nor more than seven. The first are W. J. Pews, W. E. Pews, and T. W. Pews. Qualification, £100. Remuneration, £700 each per annum. Registered office: Houndgate, Darlington, Durham.

BRITISH NORTH BORNEO PLANTATIONS COMPANY (LTD.).—Registered April 12th, by Davidson and Morriss, 40-42, Queen Victoria Street, E.C. Capital

£52,500, in 50,000 "A" shares of £1 each and 50,000 "B" shares of 1s. each. Objects: To carry on the business of growers, planters, raisers, exporters and brokers of, agents for and dealers in tobacco, Para rubber and similar products, and to adopt an agreement with the Tobacco Company of British North Borneo (Limited). The signatories are:—W. M. Reeves, Ebbishaw House, Epsom, Surrey; J. W. Young, 2, Tokenhouse Buildings, E.C.; A. H. Sutton, 2, Tokenhouse Buildings, E.C.; F. A. Wichmann, 2, Tokenhouse Buildings, E.C.; F. Wainwright, 17, Melbourne Road, Ilford, Essex; A. E. Unwin, 44, Harley Road, Harlesden, N.W.; E. R. Johnson, 96, Dalkeith Road, West Dulwich, S.E.

Police.

DELIBERATE FRAUD.—At the Chelmsford Petty Sessions on April 20th, Philip Lee, a retailer of tobacco at Earls Colne, was summoned for using in trade scales which were unjust.—He pleaded guilty.—Mr. Ward, inspector, said he found the defendant weighing tobacco into half ounces and placing them on the counter. The defendant left quite half a drachm of tobacco dust and short pieces in the scale, which would be weighed each time. The defendant took a piece of folded paper from the part on which the pan laid and threw it away. Witness picked it up, and found that the paper made the scales one drachm against the purchaser—one eighth short. The scales were perfectly correct, but with the paper and ends of tobacco they were quite a drachm and a half against the purchaser. He tested one of the packets of tobacco on the counter and found it a drachm short.—The Chairman said the bench considered that the case was one of deliberate fraud on the part of the defendant. He would be fined £3 and costs 4s.

SERVANT GIRL'S CIGARETTE.—"Ladies smoke—why shouldn't I?" These were the words in which Miss Edith Hughes, a servant maid, at one time employed at the Colwyn Bay Hotel, Colwyn Bay, replied to the charge of having on March 2nd smoked a cigarette in the still room of the hotel in question. The result was instant dismissal, and the sequel was heard at Conway Police Court on April 13th, where Miss Hughes sued the proprietors of the hotel for £1 6s. 8d. in lieu of a month's wages. Counsel for the defendants said that it was a case involving a very serious breach of discipline, and cigarette ends had also been found in the girl's bedroom. For the girl it was contended that there was nothing to connect her with the cigarette ends found in her bedroom, and her solicitor urged that there was nothing very vicious or immoral in having a quiet smoke in the still room. Judge Lloyd gave the girl a month's wages. Though smoking was objectionable it was hardly an offence which justified instant dismissal.

THE HOUSEBREAKING EPIDEMIC IN ABERDEEN. SHOPBREAKER SMARTLY PUNISHED.—John Youngson Barron, twenty-one years of age, from prison, was brought before Sheriff Robertson at Aberdeen on April 15th, charged with having, on 6th or 7th April, broken into the shop 9 and 11, Rose Street, Aberdeen, occupied by Donald Ross, tobacconist, and stolen eight silver match boxes, four cases each containing a cigar and cigarette holder, twenty-four cigarette holders and cases, six gun metal cigarette cases, a box of fifty cigars, three boxes each containing half a pound of cigarettes, two pounds of bogie roll tobacco, a tin box containing four ounces of cut tobacco, and a cardboard box containing fifty penny packets of cigarettes. Accused pleaded guilty and admitted eight previous convictions for theft.—Mr. R. A. F. Davidson, solicitor, who appeared on behalf of accused, said the lad was only twenty-one years of age.—The Sheriff—He has not wasted his time. (Laughter.)—Mr. T. MacLennan, the fiscal, stated that the property

stolen was valued at £12. Only four ounces of tobacco and cigarettes had been recovered. The accused was one of a gang of thieves, two of whom would be brought before the Court to-morrow and one on Monday. Those people had been going about getting locksmiths to manufacture false keys, and the shop in question had been entered by means of false keys. The accused stated that he did not know how the stolen property had been disposed of. He had got drunk on his share of the proceeds. There had been quite an epidemic of housebreaking in the city of late. The Sheriff said that seeing there were eight previous convictions against accused it was just a question whether he (the Sheriff) should dispose of the case in Aberdeen. However, he had never yet had the longest sentence that could be imposed in that court, and as he (the Sheriff) did not want to send accused to the High Court this time, he would have to go to prison for eighteen months.—Accused, on being taken from the dock, exclaimed, "It's just what I expected."

CIGARETTE MAKER'S ROMANCE.—A remarkable letter, disclosing the tragedy of a cigarette maker's life, was read at an inquiry held at the London Hospital, on April 19th, concerning the death of Joseph Halpern, address unknown, who committed suicide under tragic circumstances. Halpern walked into a Whitechapel restaurant and called for a cup of tea, which was supplied. He was then seen by a customer to drop the contents of a white paper into the cup and drink it. He then threw the cup on the floor, and said to the waiter, "Don't use it; there is poison in it. Take me to the hospital." A constable was promptly on the scene. He administered an emetic and conveyed the man to the hospital, but life was found to be extinct. The deceased was identified by a young Jewess named Becky Goldberg. A letter, written in German, was found on the deceased. In this he wrote that he had travelled through three parts of the world, and had been with "first class" men and in bad company. "But everything is a dream—in fact, the whole world is a dream, and one gets a good dream, and others the contrary. It has been the same with me, and this is not the first time I have thought of taking my life and ceasing to 'dream no more.'" The tragedy of the man's life is disclosed later in this strange confession:—"For 15 years I did not know what cards were. Then I became acquainted with cards. I have lost in a short period: (1) My thoughts; (2) my money; (3) my character; (4) the trust of people; and Heaven only knows what else I should have lost if I had not rescued myself. The luckiest man on earth is he that does not know the game of faro or stuss." The letter ends with this warning:—"Keep away from cards and your head will be clear; you will remain with your money and health, and not have the same end as I have." Medical evidence showed that death was due to shock consequent on swallowing an irritant poison, and the jury returned a verdict of "Suicide whilst of unsound mind."

PRISON FOR SMOKING. VIGOROUS ENFORCEMENT OF ANTI-CIGARETTE LAWS. TOBACCO TRUST ALARMED.—In some of the Western States the remarkable crusade against cigarettes which has recently been started has led to the passing of laws which makes cigarette smoking a criminal offence punishable with severe penalties. The movement is largely due to the action of clergymen and temperance advocates, who denounce the use of cigarettes and proclaim their pernicious effects. Medical men also assert that the excessive smoking of cigarettes, which contain adulterated opium and other drugs, is wrecking the minds of the young men and boys and leading to the wholesale committal of crimes. Anti-Cigarette Leagues have been organised in many places, and as the movement is steadily growing, the doom of the "paper pipe" has, it is thought, already been sounded. The questionable methods of the Tobacco Trust, the largest manufacturers of cigarettes, have also done much to arouse public hostility. The trust is preparing to spend enormous sums to procure the annulment of the anti-

cigarette laws, which, it declares, are unconstitutional. The dispute will shortly be taken to the highest courts. The law recently passed in Indiana imposes a penalty on anyone who sells, gives away, or has in his possession any cigarettes or cigarette paper, and the penalties are doubled with each infraction of the measure. Tobacco-nists throughout Indiana are disposing of their stocks as rapidly as possible, and many of them are almost bankrupt in consequence. In some places the authorities have seized large quantities of cigarettes and publicly burned them. Men have been arrested and fined for cigarette smoking, while some few offenders have been sent to prison. In Wisconsin a new law imposes fines of from £1 to £100, with an extreme penalty of six months' imprisonment, for cigarette smoking. Informers receive half the amount of the fines. Many smokers are evading the law by using cigarettes having a wrapper of tobacco leaf instead of paper.—*Daily Mail*.

A TRADESMAN'S TROUBLES.—William Skinner Rendle, tobacconist's manager, was charged on remand, on April 21st, before the Southampton Borough Bench, with having attempted to commit suicide by cutting his feet with a razor on April 3rd. Defendant was accommodated with a seat in the dock.—Mr. Keele watched the case on behalf of the prisoner's late employer, in a tobacconist's business at 153, High Street.—P.S. Simpkins said that on Monday, April 3rd, from what he was told, he went to 153, High Street, and found a dim light at the rear of the shop. Witness and another officer forced the door, not being able to otherwise obtain admittance. Prisoner came from the rear of the shop, and said "Who's that?" Defendant picked up the razor produced from the floor, and witness took it from him. Witness saw that defendant's feet were cut and were bleeding freely. He asked defendant what he had done, when he replied, "It is not for me to say; you can see for yourself." Witness bandaged up defendant's feet, and sent for Dr. O'Meara, who ordered defendant's removal to the hospital. Witness found the letters produced on the premises—one on the counter in the front shop, and one on the floor, close to where the razor was. On Monday, the 10th, witness went to the Royal South Hants and Southampton Hospital and charged defendant with having attempted to commit suicide by cutting his feet, when he replied "Yes." The Magistrate's Clerk read portions of the letters referred to, written by the defendant, and one of which was addressed to the Coroner, and was, the defendant said, designed to enable the jury to arrive at a verdict. In the letters defendant announced his intention to "shuffle off this mortal coil," and gave his name, William Skinner Rendle, and his age, 62. Political and religious topics were discussed in the letters, the former including comments upon the action of the present Government in relation to Local Option, and the latter a discussion upon Christianity and ethics. Defendant also referred to a tremendous agony of body and mind he was enduring. Dr. Hardy, house surgeon at the Royal South Hants and Southampton Hospital, said that when admitted defendant was suffering from three wounds on the right foot and one on the left. The wounds were clean cut wounds, and were not dangerous in themselves; they were only dangerous through results that might follow. Defendant was in a state of great mental excitement. He smelt strongly of alcohol, but was not drunk. During the first two or three days defendant's mind was not what it should be. There were evidences that he had been drinking freely, and witness was afraid he was going to have delirium tremens, but he did not.—Dr. Hardy examined the prisoner privately, out of Court, and on his return said that he thought it would be perfectly safe to let him go at large. On the causes which had led the prisoner to commit the act, it was stated that his mind had been troubled by the non-success of the business in which he had been placed as manager; he felt that the money of the person who had placed him there was being lost in this business.—Defendant, in reply

to a remark from the Chairman that drink had apparently been the cause of his act in thus attempting to take his life, said that it was not altogether so. The Chairman said the magistrates would like to have some assurance also that the business worries which might also have prompted the defendant to the act would not recur.—Defendant replied that they were not likely to recur. (Mr. Keele said that the shop had been closed.) In answer to the Magistrates' Clerk, defendant said that he had sufficient means to live on. Defendant added that he was a strictly honourable man, and always had been. He would give the Magistrates his assurance that he would abstain from drink.

LEEDS QUARTER SESSIONS SENSATION. ASTOUNDING ATTACK ON THE RECORDER.—The conclusion of the first case tried at the Leeds Quarter Sessions on April 12th, the Recorder (Mr. E. Tindal Atkinson) presiding, was the occasion of a remarkable scene. John Jones (19), miner, was found guilty of stealing 1,000 cigarettes, 3½ lbs. weight of tobacco, four boxes, and four pieces of paper, the property of John Henry Wadsworth, on the 4th February last, and was sentenced by the Recorder to eighteen months' imprisonment with hard labour. Scarcely had the Recorder pronounced sentence than the prisoner pulled out of a pocket a bottle which he had secreted, and flung it with great force at Mr. Tindal Atkinson's head. The Recorder saw the glint of the missile and ducked his head, and the Clerk of the Peace (Mr. A. Copson Peake) and his assistant, who occupy seats just underneath the bench, together with some of the barristers at the table, followed Mr. Atkinson's example. The prisoner's aim was not a good one, and the bottle did not strike the Recorder; in fact, it did not reach the bench at all, striking the woodwork below it with great force, and falling between Mr. Copson Peake and his clerk. It is a mystery how the prisoner obtained the bottle, which was a quart wine one, and how he secreted it about himself, seeing that he was not one of the few accused released on bail, but had been accommodated in Armley Gaol since February. Accused persons on bail are of course examined before being put in the dock, but this is not the case, it appears, with those who have been kept in custody. Still more mysterious is it how the prisoner managed to elude the attention of two warders standing on either side of him when he threw the bottle. By good luck, the bottle when it crashed against the woodwork did not smash to pieces, and will doubtless be kept by the authorities as a souvenir of an interesting occasion. Investigations were at once set on foot to find out how the missile had got into Jones's possession, but no definite conclusion was arrived at. One presumption is, however, that it was smuggled in to him on his short journey from the Black Maria to the Town Hall lock-up in the morning. Another possible explanation is that prisoners awaiting trial are allowed to receive their food from outside, and possibly one of the prisoners had had tea supplied to him in the bottle. Needless to say, the affair created a great sensation, and for a few minutes commotion reigned in the court, but it was obvious that the learned Recorder did not intend to let the matter rest there, and the following conversation ensued.—The Recorder (to the Chief Warder, Mr. Grieves): Now, look here, why isn't this man searched before coming up? I think there is an order that prisoners should be.—The Prisoner: I'll search you.—The Chief Warder said that only those prisoners out on bail were searched.—The Recorder (sharply): Then these prisoners ought to be as well.—The Chief Warder: Well, it never has been done.—The Recorder: Well, it ought to be done, and if any order of mine has any effect, it must be done. Every prisoner must be searched before he comes up in the dock. He must be searched to see that he has nothing in his possession with which to do injury to people who are administering justice. It seems to me very ridiculous. This man might have had a pistol.—The Prisoner: You are a d— old villain.—The Recorder: As for you, my

man, I revoke your sentence of eighteen months' imprisonment with hard labour. The sentence of the Court upon you is that you be kept in penal servitude for five years.—The Prisoner: You're a "toff."—The alteration of the sentence evoked some applause in court, which was at once suppressed, and the prisoner was removed to the cells below between two warders. The Recorder did not allow the matter to rest even at that point, for upon his instructions the Governor of Armley Gaol (Mr. John Dillon) was at once sent for, and he arrived at the Court shortly before mid-day. Mr. Atkinson and Mr. Dillon retired from the court and held a private conversation, the result of which, however, did not transpire.

Public Companies.

SALMON & GLUCKSTEIN.—The net profits of Salmon & Gluckstein for 1904 amounted, by a curious coincidence, to £50,000, or exactly the sum required to pay 10 per cent. on the Company's 500,000 shares, which, of course, are not Preference shares, on which 10 per cent. dividends are guaranteed by the Imperial Tobacco Company. Consequently the latter Company was not called upon under its guarantee to make good any deficiency in available revenue. As a matter of fact the Company had still £8,924 of undivided profit, so that it is only in the event of the net profits falling below £41,000 that the Imperial Company would have to provide anything. Last year the Directors of Salmon & Gluckstein sold to the Imperial Company the former's freehold factory, known as the Clarence Works, the idea being that the Company can purchase tobacco from the Imperial Combination cheaper than it can manufacture it itself. Of course, the consent of the trustees of the Debenture holders had to be obtained to the sale, as the property had been mortgaged to the Debenture holders for £200,000. The proceeds have been paid over to the trustees, who intend to invest it in outside securities pending the redemption of the Debenture stock. The shareholders will be reassured to know that the net profits were arrived at after making full provision for maintenance and depreciation of the Company's properties, fixtures, and leases.

SINGLETON & COLE.—The eighth annual meeting of the shareholders of Singleton & Cole was held at the Grand Hotel, Birmingham, on April 17th. Mr. Joseph Cole (Chairman) presided, and the other Directors—Messrs. G. W. Singleton, H. C. Clarke, C. P. Plant, and F. Simmons—were also present. The Directors reported that £11,738 11s. 4d. was available for distribution, and recommended a dividend of 7 per cent. for the second half year, making 6 per cent. for the year. In moving the adoption of the report, the Chairman made an appreciative reference to his predecessor in the office. Mr. Clarke was the original Chairman of the Company, and he had held that office ever since. During a period of nineteen years he had scarcely missed a meeting until last year. He was a busy professional man, occupying in addition to a private legal practice, the important appointments of Town Clerk of Shrewsbury, Clerk to the Education Committee, and Clerk of the Peace to the Borough of Shrewsbury. He is also Director of two other prosperous concerns. When the Chancellor of the Exchequer upset the whole tobacco trade by increasing the duty in his last year's Budget, it was absolutely necessary that they should hold a great number of board meetings to thoroughly discuss our position, and for three months the board met almost weekly. It was at the commencement of this period that Mr. Clarke found it quite impossible to spare the time required to keep in touch with the whole subject, which was at that time purely a practical manufacturer's problem. He, therefore, asked to be relieved of his duties as Chairman, at the same time promising to still give the Company the benefit of his services as Director. During the nineteen years which Mr. Clarke occupied the position of Chairman, the original share-

holders had received for every hundred pounds invested in the Company the sum of £176 in dividends, and £115 in bonuses, making a total received of £291 for each hundred, in addition to which they still had their shares in a sound dividend paying concern, and they are worth more than the original amount invested. This, he considered, was a record that the late Chairman might well be proud of, and one that the original shareholders might have every reason to be satisfied with. The balance sheet showed that the stock was valued at £110,656. This was over £17,000 increase, the necessity for which was brought about by the increased and differentiated duty imposed by the Chancellor in his last year's Budget. He not only increased the duty on cigars, cigarettes, and tobacco, but he altered the whole system on which those duties had been levied for the past fifty years, by creating differential rates on various classes of raw material, by altering the allowance on drawback, also on exports, by altering the amount of moisture allowed in manufacturing, and the conditions under which manufacturing, importing raw material, and exporting manufactured goods would be allowed. The outcome of all this was a general panic in the trade, and business for about three months suffered very serious interruption. Importing was absolutely stopped and manufacturers would not buy the stocks in the country. In consequence prices of raw material were depreciated to an extent ruinous for importers and leaf merchants. At this point our board decided to buy, and upwards of two years' stocks of stripped tobacco were purchased. The wisdom of this step is now manifest, as owing to the great pressure brought to bear on the matter, the Chancellor at that time was most reluctantly compelled to allow a rebate of 1½d. per lb. off all stripped tobacco in the country at the date of his Budget, after which prices recovered and they were now 20 to 25 per cent. higher than when the Directors completed their purchases. This left them in a good position to compete for trade in future and fully justified the temporary extra outlay of capital involved. Considering the difficulties they had to contend with during the year, he thought that the Company had done very well, and all they wanted was for the Chancellor to leave tobacco alone for some time.—Mr. J. F. Steward seconded the motion, which was carried. A vote of thanks was passed to Mr. Clarke for his nineteen years' service as Chairman, and Mr. C. P. Plant was re-elected a Director. The auditors, Mr. J. Vine and Mr. F. H. Hinde, were also re-appointed.

TO MY PIPE.

Whenever I feel, and I know that I feel, somewhere there is something that's bound to go wrong ;
When a yawning hiatus grows blank in my prose, or the gay double shuffle's astray in my song ;
I'm not just the man with emotion to call for cambric or linen my salt tears to wipe,
But I rise with a joy that's exclusively mine and burn all my woes in the bowl of my pipe.
Blest charmer ! no genius or genii could make half the marvels they fashion deprived of your fume.
Thro' your smoke dance the naiads, the satyrs and fauns ; thro' your wreaths all the roses of Araby bloom.
You fill up the night with the incense of dreams, and apples of discord can never grow ripe
When your odour floats peacefully, gracefully round these bare bachelor quarters, my magical pipe !
Let them howl and proclaim that your converse is ill—that you breed dissipation and other bad wares ;
I am ready to testify here on the spot that often you've lightened my burden of cares.
The flowers grow brighter on memory's lane, and the fabric of life shows a rainbow-like stripe,
As I gaze on the turrets of palaces fair thro' your smoke-wreaths delectable, jolly old pipe !

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From the "London Gazette."

Receiving Orders.

ABBOTT, HARRY, hairdresser, confectioner and tobacconist, Tisbury, Wiltshire. Date of order, April 10th, 1905.

ALBERT HÜFFER & CO., tobacco leaf merchants, 12 and 13, Aldgate, London, E.C. Date of order, March 31st, 1905.

FEATHERBY, ROBERT GEORGE, tobacconist, 377, High Street, Chatham, Kent. Date of order, April 18th, 1905.

JENKINS, SIDNEY, lately a hairdresser and tobacconist, 1, Mona View, late Mona Buildings, Llanfairfechan, Carnarvon. Date of order, April 1st, 1905.

ROWLINSON, C., tobacconist, Blackfriars Street, King's Lynn, formerly 37, Norfolk Street, King's Lynn, Norfolk. Date of order, March 30th, 1905.

STEPHENSON, WILLIAM, tobacconist, 3, High Street, Spennymoor, County Durham. Date of order, April 6th, 1905.

STREFFORD, JOHN HENRY, tobacconist and cabinet maker, 28, Princess Street, Shrewsbury. Date of order, April 13th, 1905.

THORNTON, OLIVER, tobacconist and jeweller, Farnley Lane, and 28 and 30, Kirkgate, Otley, Yorkshire. Date of order, April 7th, 1905.

First Meetings and Public Examinations.

ABBOTT, HARRY, hairdresser, confectioner and tobacconist, Tisbury, Wiltshire. First meeting at Official Receiver's Offices, City Chambers, Endless Street, Salisbury, May 3rd, at 3 p.m. Public examination, Council House, Salisbury, May 11th, 1905, at 2 p.m.

ALBERT HÜFFER & CO., tobacco leaf merchants, 12 and 13, Aldgate, London, E.C. Public examination, Bankruptcy Buildings, Carey Street, London, W.C., May 18th, 1905, at 11 p.m.

FEATHERBY, ROBERT GEORGE, tobacconist, 377, High Street, Chatham, Kent. First meeting at 115, High Street, Rochester, May 8th, at 11.30 a.m. Public examination, Court House, Eastgate, Rochester, May 8th, 1905, at 2.30 p.m.

JENKINS, SIDNEY, lately a hairdresser and tobacconist, 1, Mona View, late Mona Buildings, Llanfairfechan, Carnarvonshire. Public examination, Magistrates' Room, Bangor, May 4th, 1905, at 12.30 p.m.

ROWLINSON, C., tobacconist, Blackfriars Street, formerly 37, Norfolk Street, King's Lynn, Norfolk. Public examination, Court House, King's Lynn, May 11th, 1905, at 10 a.m.

STEPHENSON, WILLIAM, tobacconist, 3, High Street, Spennymoor, County Durham. First meeting at Grand Hotel, West Hartlepool, May 8th, at 2.30 p.m. Public examination, Court House, Old Elvet, Durham, May 9th, 1905, at 10.40 a.m.

STREFFORD, JOHN HENRY, tobacconist and cabinet maker, 28, Princess Street, Shrewsbury, Salop. Public

examination, Grand Jury Room, Shire Hall, Shrewsbury, May 9th, 1905, at 11 a.m.

THORNTON, OLIVER, tobacconist and jeweller, Farnley Lane, and 28 and 30, Kirkgate, Otley, Yorkshire. Public examination, County Court House, Albion Place, Leeds, May 15th, 1905, at 11 a.m.

Adjudications.

ABBOTT, HARRY, hairdresser, confectioner and tobacconist, Tisbury, Wiltshire. Date of order, April 10th, 1905.

FEATHERBY, ROBERT GEORGE, tobacconist, 377, High Street, Chatham, Kent. Date of order, April 18th, 1905.

HARRIS, SAMUEL CHARLES, hairdresser and tobacconist, 2, Dunns, Mumbles, Glamorganshire. Date of order, March 28th, 1905.

JENKINS, SIDNEY, lately a hairdresser and tobacconist, late Mona Buildings, Llanfairfechan, Carnarvonshire. Date of order, April 1st, 1905.

ROBINSON, C. M., engineer and tobacconist, 6, Waterloo Place, and Victoria Arcade, Melcombe Regis, Dorset. Date of order, March 30th, 1905.

ROWLINSON, C., tobacconist, Blackfriars Street, formerly 37, Norfolk Street, King's Lynn, Norfolk. Date of order, April 5th, 1905.

STEPHENSON, WILLIAM, tobacconist, 3, High Street, Spennymoor, County Durham. Date of order, April 6th, 1905.

STREFFORD, JOHN HENRY, tobacconist and cabinet maker, 28, Princess Street, Shrewsbury, Salop. Date of order, April 14th, 1905.

THORNTON, OLIVER, tobacconist and jeweller, Farnley Lane, and 28 and 30, Kirkgate, Otley, Yorkshire. Date of order, April 7th, 1905.

Notice of Release of Trustee.

TAYLOR, ERNEST HARRY, hairdresser and tobacconist, Gloucester Street, and Wallbridge, Gloucester. Trustee, W. L. Smith, Westgate Chambers, Gloucester. Date of order, March 21st, 1905.

Dissolution of Partnerships.

GINSBERG, LOUIS, AARON SAUL HOVSHA, and MEYER GINSBERG, under the firm of the Mersey Tobacco Company, at 170, Park Lane, Liverpool, tobacco manufacturers.

WEST, DINAH, and ALGERNON SACKVILLE WEST, tobacconists, 62, Edgware Road, London, W., under the style of Garton & Son. All debts due to and owing by the late firm will be received and paid by Algernon Sackville West.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

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

SPECIALITIES. . .

- "La Nikle," 1d. Rothschild Cigar.
- "Zealandia," 2d. " "
- "British Pluck," Dark Flaked Virginia.
- "Sportsman," " " "
- "Glossy," Gold Flake Honey Dew. "
- "My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

Stroud, Gloucestershire.

Chambers, Gloucester.

Jones : "This cigar of yours is like a Texas mule!"

Dealer : "How so?"

Jones : "It won't draw without sticking a knife into it!"

Glasgow's Tobacco Bill.

3,750,000 POUNDS OF TOBACCO
PER ANNUM.

"ELIZABETH, by the Grace of God, of England, France, and Ireland, Queen, Defender of the Faith, to all people to whom these presents shall come, greeting. Know ye that of our special grace, certain license, and mere motion, we have given and granted, and by these presents for us, our heirs, and successors, we give and grant to our trusty and well-beloved servant, Walter Raleigh, Esquire, and to his heirs and assigns for ever, free liberty and license, from time to time, and for all time forever hereafter, to discover, search, find out, and view such remote heathen and barbarous lands, countries, and territories not actually possessed of any Christian Prince, nor inhabited by any Christian people, the same to have, hold, occupy, and enjoy."

If the old document from which the foregoing is taken is still intact, it will doubtless have rather a musty smell. The pleasant odour of tobacco will be absent, but that document had the direct result of introducing tobacco into this country.

Raleigh took the voyage, and in Roanoke Island found that the Indians smoked a weed in pipes with the utmost satisfaction. The voyagers returned, accompanied with the leaf, and that was the introduction into this country of "My Lady Nicotine."

But Glasgow has a somewhat closer connection with tobacco than is apparent from the foregoing. In the beginning of the eighteenth century the tobacco trade of Glasgow with the Colonies in America was of such proportions that the manufacturers here were nicknamed the "tobacco lords."

Through the mist of two hundred years we manage to get a glimpse of these old tobacco lords as they strutted about Virginia Street, Jamaica Street, and Havannah Street (since swept away to make room for improvements), clad in gorgeous raiment and sporting superb gold-headed canes and jewelled snuff-boxes. Big people they were in their own estimation, and for a time they flourished like the green bay tree. When their prosperity was at its height they were flattered by the citizens naming three streets after centres connected with their industry.

In 1771 the export of manufactured tobacco reached the high figure of 49,016 hogsheads, while two years later it was 43,970. But that figure having been reached, the "lords" fell on evil days. The total import in 1774 was 40,543 hogsheads, while the export was only 34,146 hogsheads, leaving 6,347 in stock in January, 1775. The American rebellion spelt ruin to the "lords." They raised and equipped a regiment of 1,000 men, afterwards incorporated in the regular army as the 83rd Foot, and fitted out 14 privateers well armed and manned, but their efforts were in vain. Tobacco ceased to be one of the staple trades of the city; no more did the "lords" in the words of the old chronicle "strut about the Exchange like so many actors on the stage."

Since those far-off days, however, tobacco has "come a bit," and the trade in the city now-a-days represents an enormous sum of money. In 1903, for instance, no fewer than 3,813,385 lbs. came into Glasgow, while in 1902 the total was something over 5,000,000 lbs. Of course, of that quantity much is exported, but as a set-off to that there are the thousands upon thousands of pounds which are sent up by rail from Bristol, Liverpool, and London.

No adequate idea of the extent of the industry can be obtained from the Directory, which only mentions 243 tobacconists, nine wholesale and export firms, 14 manufacturers, seven tobacco and cigar importers, and three leaf importers.

What Glasgow spends every year in tobacco can never be correctly estimated, but a rough calculation can at all

events be made very illuminating. In round numbers the population of Glasgow is 800,000. For the sake of the argument it can be assumed that 200,000 of these burn incense at the shrine of the "Great God Nick-o'-teen," as Kipling has it. Of course, no two men smoke precisely the same money value in tobacco. There is a vast difference, both in value and quality, between the man who disposes of four ounces of "thick black" every week and "seven good cigars for a shilling" at the Fair, and the man who smokes a mixture at 8d. an ounce, varied with a Murias or a Perfecto.

In the first case, £3 per annum will represent his expenditure, while in the second it is questionable if £20 will be sufficient. The question thus arises—"What sum will represent a fair average for these 200,000 smokers?" Putting it down at £5 per annum, Glasgow's annual tobacco bill works out at the respectable total of £1,000,000.—*Daily Record.*

The United Kingdom Cigar Manufacturers' Federation.

President, R. Wolf, 134, Manningham Lane, Bradford; Vice-Presidents—A. H. Dexter (R. I. Dexter & Sons, Ltd.), Queen's Bridge Road, Nottingham, and C. A. Goodman (Goodman & Harris), 89, Humberstone Gate, Leicester; Treasurer—T. J. Fletcher (Fletcher Bros.), Greyhound Street, Nottingham; Auditor—P. L. Lambert (T. Riley and Son, Ltd.), Convent Street, Nottingham; Secretary—J. N. Derbyshire (Derbyshire Bros.), Chartered Accountants, Bentinck Buildings, Wheeler Gate, Nottingham.

REPORT OF THE COMMITTEE.

To be presented to the sixth annual general meeting, to be held at the Victoria Station Hotel, Nottingham, on Monday, May 15th, 1905, at 4 o'clock:—

Your committee beg to report that during the past year numerous matters of importance to the trade have occupied their attention.

The increased duty imposed on cigars, cigarettes, and stripped tobacco by the Chancellor of the Exchequer at the commencement of last year was resented by the committee, and it was felt that strong measures should be taken to press the claims of the trade for either a total withdrawal of the extra tax on stripped tobacco or permission to clear present stocks at the old rate.

Accordingly, acting in conjunction with the retailers of the United Kingdom and the Tobacco Trade Section of the London Chamber of Commerce, a deputation from this Federation waited upon the Chancellor of the Exchequer in order to endeavour to induce him to modify his intentions with regard to the increased duties on strips and imported cigars and cigarettes. They were, however, only partially successful in their efforts in obtaining a rebate on stripped tobacco warehoused or on the high seas consigned to this country at the time of the introduction of the Budget, April 20th.

It was therefore decided to increase prices, and circulars were accordingly despatched giving notice to the trade that prices would be advanced forthwith.

As a result of the efforts of the committee with reference to the question of rebate on exported cigars and on offal, followed by the report of the Inter-Departmental Committee appointed by the Treasury to inquire into the matter, concessions under the new drawback regulations, embodying all the reforms claimed by cigar manufacturers, have been granted by the Chancellor of the Exchequer.

The Federation has successfully opposed the registration of several trade marks which are in general use in the cigar trade.

The officers to retire who are eligible for re-election are as follows:—President, Mr. R. Wolf; Vice-Presidents, Mr.

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THE CIGARETTE WORLD AND TOBACCO NEWS, MAY, 1905.

A. H. Dexter and Mr. C. A. Goodman; Treasurer, Mr. T. J. Fletcher; Committee, Messrs. L. Aviss, H. Barnsdale, E. Reeve, G. H. Hatton, J. Hale, and J. Kennedy; Auditor, Mr. P. L. Lambert.

The cash account for the year ended December 31st, 1904, is appended herewith.

The annual dinner will be held on Monday, May 15th, 1905, at the Victoria Station Hotel, Nottingham, at 7 o'clock. Tickets, 5s. each, to be obtained from the secretary.

By order of the Committee, R. WOLF,

Chairman.

May 2nd, 1905.

CASH ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 1904.

INCOME.		£	s.	d.	£	s.	d.
To balance brought forward from last year ..					59	7	8
Members Subscriptions—							
26 at £1 1s. ..		27	6	0			
3 at 10s. 6d. ..		1	11	6			
1 at £1 1s. (1903) ..		1	1	0			
					29	18	6
Bank Interest ..					1	3	11
					<u>£90</u>	<u>10</u>	<u>1</u>
EXPENDITURE.		£	s.	d.	£	s.	d.
By Sundry Payments—							
Postages, Stationery, &c. ..		6	12	4			
Printing ..		8	0	0			
					14	12	4
Sub-Committee's Expenses in connection with the Rebate Question ..		13	15	7			
36 Blue Books "Tobacco Duties" ..		1	14	3			
					15	9	10
Secretary's Salary ..					10	10	0
Dinner Expenses—							
Hotel and Waiters ..		13	9	11			
Musicians ..		3	7	6			
					16	17	5
Less Four Tickets at 5s. ..		1	0	0			
					15	17	5
Balance in Bank ..					34	0	6
					<u>£90</u>	<u>10</u>	<u>1</u>

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

P. L. LAMBERT, Auditor.

March 21st, 1905.

T. J. FLETCHER, Treasurer.

American Tobacco Statistics.

MARCH was a remarkably good month in the manufacturing department of cigars, tobacco, cigarettes, little cigars, and snuff. Every variety, with one exception, showed a substantial increase for the month, and also for the nine months of the fiscal year. Generally there is a decrease in two or more varieties, but March shows that the business is in an excellent condition, and the indications promise a still better showing for April.

Most of the large districts expanded their outputs, and nearly all the smaller districts made substantial gains. Reports from all the districts are of the most optimistic character, and are almost unanimous in asserting that the outlook for business is quite as promising as the record for March shows.

The total output of cigars for March was 586,746,910, compared with 527,275,270 during March last year, an increase of 59,672,000. For the nine month period of the fiscal year, ending March 31st, 1905, the total output was 5,120,759,240, against 5,015,217,050 during the corresponding period a year ago, an increase of 105,541,190. It is interesting to note that more than one-half of this increase was in March.

The increase in the output of cigarettes was quite as substantial. The total quantity manufactured aggregated

313,997,750 in March, 1905, compared with 269,579,110 in March, 1904, an increase of 44,418,640. The increase for the first nine months of the fiscal year was not so marked. The output for the nine months ending March 31st, 1905, was 2,499,589,750, against 2,442,835,050 during the same period last year, an increase of 46,754,700, nearly all of which was made in March.

That the business of manufacturing tobacco is upon a substantial basis is shown in the output of March, 32,962,029 pounds, compared with 29,118,185 pounds in March of last year, an increase of 3,843,844 pounds. For the nine months ending March 31st, 1905, the output was 248,766,841 pounds, against 240,341,200 during the same period last year, an increase of 8,425,841 pounds. The gain, it will be noted, has averaged almost one million pounds per month, though practically one-half the total increase for the nine months was made in the month of March.

The output of snuff for March, 1905, was 2,346,355 pounds, against 1,920,195 pounds in March a year ago, an increase of 426,160 pounds. For the nine months ending March 31st, 1905, the total output was 15,798,317 pounds, against 15,154,925 pounds during the corresponding period of the previous year, an increase of 643,392 pounds. A glance at the increase for March shows that about two-thirds of the total increase for the nine months was made in March.

Little cigars fluctuate violently, and comparisons rarely mean much beyond interesting those who are manufacturing or dealing in them. They alone of all varieties of tobacco products showed a decrease for March. The total output for the month was 69,672,000, compared with 76,153,400 in March, 1904, a decrease of 6,481,400. But even though the output in March showed a falling off as compared with the previous March, there was a substantial gain recorded in the figures for the nine months. The output for the nine months ending March 31st, 1905, was 527,890,000, compared with 512,073,950 during the corresponding period of the previous year, an increase of 15,816,050.

These figures are all encouraging, and should afford a satisfactory basis upon which manufacturers can lay their plans in arranging for future business.—*Tobacco* (New York).

OIL IN TOBACCO.—We have received from the Scottish Anti-tobacco Society a communication in which it is suggested by Mr. Rutherford Hill that the irritating effects of tobacco smoke may be largely due to the combustion of oil. Tobacco, of course, contains a natural oil, but for the purpose of manufacture the practice of adding oil is on the increase, as was shown in the last report of the principal chemist of the Government laboratory. The oil used is stated to be best Florence oil, which on imperfect combustion would yield the intensely acrid and irritating vapour, acrolein. While we quite agree that the formation of acrolein in this way would be a contributory factor to the irritating property of tobacco smoke, yet it must be borne in mind that the products of the destructive distillation of the tobacco leaf, even free from added oil, contain a great number of substances of an similarly acrid character. Such, for instance, are pyridine, furfural, butyric and valeric acid, ammonia compounds, and so forth. The addition of glycerine which is also practised would again give rise to the formation of acrolein, while glucose would give irritating products on partial combustion. The proportion of added oil, glycerine, or glucose is, however, in most cases small and probably insignificant having regard to the proportion of tobacco smoked. We object, however, to the principal in general of adding any foreign substance whatever to tobacco, and the less tampering there is with the leaf the better and the less injurious is it likely to be. But it seems to us that we do not require to resort to an enumeration of the various constituents, good or bad, of tobacco to prove that smoking by juveniles is a pernicious practice. Any movement to suppress the habit amongst children has our complete approval.—*Lancet*.

Tobacco Trade Benevolent Association,

5, MARK LANE, LONDON, E.C.

FOR THE RELIEF OF AGED AND NECESSITOUS MEMBERS OF
THE TOBACCO TRADE, THEIR WIDOWS AND ORPHANS.

Established March 29th, 1860.

FORTY-FIFTH REPORT AND BALANCE SHEET.

President—Wm. Klingenstein, Esq.; *Vice-Presidents*—E. S. Caton, Esq., Frederick Faulkner, Esq., John S. Gilliat, Esq., Gilliat Hatfield, Esq., Chas. E. Lambert, Esq., C. L. Roberts, Esq., Sir W. H. Wills, Bart.; *Treasurer*—Thos. Durbridge, Esq.; *Trustees*—John S. Gilliat, Esq., Chas. E. Lambert, Esq., Sir W. H. Wills, Bart.; *Honorary Standing Counsel*—F. J. Frankau, Esq., B.A., LL.B., Elm Court, Temple, E.C.; *Auditors*—J. Gibb Adkin, Esq., C. R. Higgins, Esq.; *Bankers*—Messrs. Robarts, Lubbock & Co.; *Honorary Collectors*—H. C. Westerveld, Esq., 16, Water Lane, E.C., A. Bayman, Esq., I. L. Van Gelder, Esq., P. D. Jarrett, Esq., E. Van Raalte, Esq., H. L. Wright, Esq.; *Honorary Joint Secretaries*—C. Vogelsberger, Esq., 8, London Street, E.C., E. C. Osman, Esq., 61, Crutched Friars, E.C.

Your Committee, in their last year's Report, indicated that they felt some anxiety as to whether it would be possible to maintain the increased amount of the Pensions and the increased number of Pensioners. Fortunately extra contributions have put the Association into an improved financial position. The foremost source of additional Revenue was the Dinner held at the Trocadero Restaurant, on May 16th, 1904, with Sir William Henry Wills, Bart., Vice-President of the Association, presiding. The accounts show that from this Dinner, which as a social gathering may well be described as a most successful one, the sum of £1,177 17s. was netted, and the Dinner Committee feel that they owe their warmest thanks to all those who were so appreciative and opened their purse-strings so generously for the benefit of the Association. The Committee are of the opinion that a repetition of the Dinner, either in 1906 or 1907, would be welcomed by all friends. Two other "windfalls" must here be mentioned: £52 10s. surplus from the first Tobacco Trade Annual Athletic Sports, and £30 surplus from a Concert arranged by Mr. Baron Elkan and the Staff of Messrs. Bewlay & Co. Ltd. Your Committee's best thanks are due to the gentlemen who so commendably spared time and trouble to aid them in their object. A cheque for £100 has also been received from a member of your Committee, Mr. Richard Leoni, as a donation in memory of his late mother, Mrs. Leoni. In his address at the Dinner, the Chairman expressed the opinion that the Association ought to strive to make the pensions £26 a year, which would be a round 10s. per week, and "not too much to keep the Pensioner decently and respectably." Nothing would please your Committee better, but for the present this must remain a cherished hope, unless some kind-hearted Donors help the attainment of this most desirable end. The Committee earnestly ask Subscribers and Donors to attend the General Meeting on April the 27th, so that all matters connected with their work may be fully considered, various points of interest being ripe for discussion. The death roll of Pensioners has been a heavy one during the year, no less than seven having died. The number of the admitted Candidates is also seven, so that all may be elected without a poll being required. Your Committee much regret to record the death of Mr. Arthur Frankau, who had been a colleague for many years.

TOBACCO TRADE BENEVOLENT ASSOCIATION.

Receipts and Disbursements from April 1st, 1904, to March 31st, 1905.

	£	s.	d.	£	s.	d.
To Balance						
Dividends on Investments and Annuity				1042	11	3
Interest on Bank Deposits	434	18	9			
		7	4	0		
Annual Subscriptions				442	2	9
New Subscriptions				436	0	0
Donation—R. Leoni, Esq.	100	0	0	6	16	6
" Tobacco Trade Athletic Sports		52	10	0		
" Sundries		55	0	0		
Transfer from Dinner Fund				207	10	0
				1127	17	0
				£3262	17	6
Cash at Bankers on Current Account				387	8	1
Deposit Account				400	0	0
Petty Cash				1	11	3
				£788	19	4
By Pensions	854	0	0			
Less returned	8	0	0			
Temporary Relief	160	0	0	846	0	0
Less returned	4	0	0			
Rent				156	0	0
Petty Cash (Postages and Sundries)				11	0	6
Printing, &c.				9	16	8
Investments—£1500 3 per cent. India Stock				11	7	9
Returned Subscription and transferred to Dinner Fund				1437	4	9
Balance				2	8	6
				788	19	4
				£3262	17	6

PRESENT ASSETS OF THE ASSOCIATION:—

£5250	0	0	3 per cent. Local Loan.
£2433	5	7	2½ per cent. Stock.
£4500	0	0	3 per cent. India Stock.
£395	0	0	6 per cent. East Lincolnshire Railway Guarantee Stock.
£500	0	0	3 per cent. Great Northern Railway Debenture Stock.
£700	0	0	4 per cent. Great Eastern Railway Debenture Stock.

Government Annuity of £60 per annum, expiring 5th April, 1915.

We have examined the above Statements, and compared the items with the Vouchers, and hereby certify the correctness thereof, and the balance to be Seven hundred and eighty-eight pounds nineteen shillings and four pence.

C. R. HIGGINS, } Auditors.
J. GIBB ADKIN, }

HE SMOKED.—There was grief in the heart of the dear old lady. She was one of the most enthusiastic workers which the local branch of the Anti-tobacco League could boast, and yet, in spite of all her strenuous endeavours, and the loads of improving literature which she had distributed, here was a small boy almost outside her own door puffing away at a cigar, which had evidently been built for a grown man of more than average strength. "My dear boy," she said, "throw that horrid cigar away. Think, would not your father be dreadfully pained if he saw you smoking it?" The youth took the weed from his mouth and puffed a few artistic rings into the air. "Yes, ma'am," he agreed, calmly. "I rather think he would. Why, it's one out of his own special box!"

JUST THE PLACE FOR TOBACCO.—Speaking of the prospects of the Soudan, Mr. Leigh Hunt, the American who has organised an extensive cotton-growing experiment in the Soudan, said:—"The past year's experience strengthens my conviction that the Upper Nile country has great agricultural possibilities. Sugar cane and cotton are certainties, while wheat and barley may be depended upon as far south as the Blue Nile. It is an ideal region for tobacco culture, but tobacco is prohibited. Many kinds of vegetables do well. It will take years to determine what can be done with fruit."

Tobacco Trade of Persia.



R. R. H. W. MACLEAN, Special Commissioner to the Board of Trade, went to Persia to report upon the prospects of British trade and enterprise in that country. The following are his remarks on tobacco:—

This plant (*Nicotiana Persica Lindl.*) is quite a distinct species, and the Persian name ("tombac") is quite different from that used for tobacco ("tatoon"). Shiraz tombac is considered in Persia to be the best, and the crop is largely disposed of inland.

Ispahan tombac again is known for export. The Société de Tombac has a monopoly of the trade with Turkish possessions, subject to an export duty in Persia of 27 shahis per bag (say 7½d. per cwt.). They take about half the Persian production, and have an agent stationed at Ispahan.

Bushire merchants have exported to Egypt, and more largely to Aden, where it is resold for other markets, and a British firm has been receiving inquiries and orders from America and Brazil. Some difficulty has been occasioned in clearing tombac for Aden, even on a declaration of sale there, on the ground that it may be destined for Turkey. Prices were quoted in Bushire, March.

Shiraz (chiefly Lar) tombac is exported from Lingah to Aden, and from Bunder Abbas to India. It is quoted in Bunder Abbas, March, 1903, at krs. 2.50 per man (9 lb.). In Bunder Abbas and Lingah a green tombac leaf, grown in Oman, is much smoked. It is stronger than the sun-dried Persian, and was quoted at Bunder Abbas, March, 1903, at krs. 30 per man (9 lb.), about 1s. per pound, the supply being limited.

Tombac is packed for export in cotton (kerbaz), and then sewn in sheepskins, with an outer wrap of gunny. The bales weigh 13 to 16 Tabriz mans net, 15 to 17 mans gross.

In the province of Kermanshah a small quantity of tobacco is grown; price, krs. 3 to krs. 10 per man, according to quantity. It is also grown in Urmiah and Soujbulak. Large quantities of pipe tobacco ("nokhteh") are imported into Azerbaijan from Turkey; value, krs. 40 to krs. 60 per man of 10½ lb. Tobacco is also grown in Resht, which finds a market inland. Cheap Russian cigarettes, on which there is a drawback of the whole excise paid, are also imported.

Twenty-six thousand pounds is the value of leaf tobacco imported into Persia. The bulk of it comes from Turkey, some from India. Eight thousand pounds is the value of cigars and other manufactured tobacco imported into Persia. Six hundred pounds worth came from the British Empire, and ten times as much from Russia. Russia and the British Empire possess a preponderating interest in trade with Persia. Owing to the fact that the most cultivated populous and prosperous provinces of Persia lie nearer to the Caspian than to the Persian Gulf, and that the Russian railway and steamer communication have improved, the trade with Russia has largely increased of late years. The Armenian agent is used by Russian traders to press trade in the somewhat limited markets in Persia. He is a keen trader, living in the fashion of the country at small expense, and speaking and writing the language of both the Russian Armenian and of the Persian with whom he deals.

It may be asked why the regions of Southern Persia accessible to British influence should not have developed in the same measure as the northern provinces. Luristan, Bakhtiariand, and Arabistan possess well-watered and fertile districts, but the peoples of these regions are still but little amenable to the authority of the central Government, and until law and order are more firmly established, but little agricultural or industrial progress can be expected.

Much of the southern and eastern regions has but scant irrigation water, and little rainfall. Fars and Kerman might have been expected to make greater progress. But these southern provinces have not the advantage of Russian protected markets in which to sell their produce at artificial prices. The Gulf ports are Bushire, Bunder Abbas, Lingah. The population of Persia is ten millions.

The British importer finds his most formidable competitor in the Banque d'Escompte de Perse. During the last two years this bank, through its branches at Teheran, Tabriz, and Meshed has made large imports of Russian merchandise, chiefly on indents from clients. They keep samples and price lists, from which clients can fill their orders.

Camel, mule, and donkey caravans are the ordinary means of transport, and camel is the cheapest. The packing of merchandise destined for inland Persia must be such as will adequately protect the goods against weeks of exposure to burning sun in summer, or rain, snow, and sodden ground in winter. The packages forwarded by mule caravan will have to endure rough handling, through animals falling or colliding with others, or from tired or careless "charvadars" letting packages fall to the ground from the animal's back when unloading nightly. Packages should weigh not more than 1½ cwt.

It does not appear probable that the British merchants has anything to learn from the Russian as regards packing of bales or cases. Consignees of Russian goods complain very bitterly of careless and inadequate packing.

The trade routes are Bunder Abbas, Lingah, Bushire, and also through Trebizonde and Armenia. The British India Mail steamers, outward and inward, call weekly at the Gulf ports. Steamers anchor quite two miles out and discharge from native boats, which are frequently overloaded and goods jettisoned therefrom. For shortage and damage it is difficult to get redress. From Lingah tobacco is exported to Aden and Turkey.

Trade with Great Britain for the most part is done through the British firms established in Bushire. Little business is done by Persians direct with Great Britain. In merchandise from British India, however, the business is larger, and is done on indent to Persian agents in Bombay.

The amount of annual subvention granted by the Russian Government to the Russian Steam Navigation and Trading Company is £21,000, besides the reimbursement of the dues paid for passage through the Suez Canal. These concessions are granted in consideration of the company maintaining a regular steam service between Odessa and the Persian Gulf ports and Busreh. These concessions are for a period of twelve years beginning in 1903, but the Imperial order granting them does not specify the number of sailings in a year which the company is to perform to maintain a regular service. So the exact meaning of regular service appears to have been left for determination by the company according to the amount of cargo they might be able to secure to feed their steamers running to the Gulf.

Tobacco is one of the return freights. It is shipped for Port Said for the Société des Tombac (Turkish Tobacco Régie), and it is reported that some negotiations are going on for the carriage of all the tobacco for the Société by the Russian steamers, but that no definite arrangement has yet been come to, as the Société is wanting to have monthly shipments, which the Russian Steamship Company is not in a position to arrange for at the present. "From further inquiry" says our vice-consul, Mr. Sequeira, at Bushire, "I find that the Société proposes to issue tenders in Bushire whenever they have tobacco for shipment."

ARISTON

(Dubec)

CIGARETTES.

AS SUPPLIED TO

The House of Lords,
 Royal Courts of Justice,
 French Government Monopoly,
 &c., &c.

THESE High-Class Cigarettes are absolutely the best that NATURE and SCIENCE can produce, and show a handsome profit to the retailer. ✦ ✦

Sole Manufacturers:

B. MURATTI, SONS & CO.,
 LIMITED,
 MANCHESTER, LONDON,
 BERLIN, BRUSSELS, and CONSTANTINOPLE.

The Trade thanks the Chancellor.

We have received for publication the following correspondence and accompanying letter from Mr. Freeman:—

[COPY.]

The Right Hon. Austen Chamberlain, Esq., M.P.,
Treasury Chambers,
Whitehall, S.W.

March 31st, 1905.

SIR.—In view of the considerable concessions you have granted to the British tobacco, cigarette and cigar manufacturers to facilitate an export demand for our goods, we jointly, on behalf of our various associations, as well as individually, beg to tender you our sincere thanks.—Yours truly,

(Signed) G. J. FREEMAN (President of the London Cigar Manufacturers' Association).
P. TEOFANI (President of the United Kingdom Cigarette Manufacturers' Association).
R. WOLF (President of the United Kingdom Cigar Manufacturers' Association).

[COPY.]

Treasury Chambers,
Whitehall, S.W.,
April 11th, 1905.

GENTLEMEN.—The Chancellor of the Exchequer desires me to acknowledge with thanks the receipt of your letter dated the 31st ult., and to say that he trusts the concessions made will prove of real service to your trade.—I am, Gentlemen, yours faithfully,

(Signed) M. F. HEADLAM.

G. J. Freeman, Esq., President of the London Cigar Manufacturers' Association.
P. Teofani, Esq., President of the United Kingdom Cigarette Manufacturers' Association.
R. Wolf, Esq., President of the United Kingdom Cigar Manufacturers' Association.

MR. FREEMAN'S LETTER.

The Editor, *Cigarette World*.

SIR.—I trust that the very liberal provisions made by the Chancellor of the Exchequer for the encouragement of the export tobacco trade will prove of great benefit, and result in the extension of the export demand for British manufactured cigars, cigarettes, and tobaccos. As you will see by the letters which have been forwarded to you, the trade expressed its gratitude to the Chancellor, and he has acknowledged same. There is, however, one most serious omission in the provisions that have been made, and this is in regard to ship's stores. This trade is almost entirely in the hands of the foreign manufacturer or dealer, the goods supplied being largely Continental and Manilla, and it is hard indeed that the British manufacturer, whilst having the gate open to him to supply our own colonies, should, at the same time, have the door shut in his face when he wishes to trade with his fellow-countrymen.—Yours truly,

G. J. FREEMAN.

A POINT FOR SMOKERS.—Herr Nesler, of Karlsruhe, has published an observation of interest for smokers and cigar merchants. He finds that the more a cigar is rich in chloride of sodium (common salt) the worse it is in potash the better it burns and the whiter the ash. It is reasonable to infer that soil containing salt, perhaps from the manure, is unfavourable to the production of tobacco good for making cigars.

JUVENILE SMOKERS.

The following is the full text of the Bill now before the House of Commons for the prevention of juvenile smoking. The Bill was introduced by Dr. Macnamara, M.P.:—

JUVENILE SMOKING BILL.

MEMORANDUM.—The Bill is designed to carry out the following unanimous recommendations of the Physical Deterioration (1904) Committee. The Committee recommend that a Bill should be brought before Parliament at an early date, having for its object (1) To prohibit the sale of tobacco and cigarettes to children below a certain age; (2) To prohibit the sale of tobacco and cigarettes in sweet and other shops frequented by children.

A Bill to provide for the prevention of juvenile smoking, A.D. 1905.

WHEREAS the use of tobacco by persons of tender years is injurious to such persons, and it is desirable that the same should be suppressed:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

SHORT TITLE.

1. This Act may be cited as the Juvenile Smoking Prevention Act, 1905.

PENALTY FOR SUPPLYING TOBACCO ILLEGALLY.

2. No person shall sell, give, or supply tobacco in any form to or for the use of any person under the age of sixteen years, and any person so doing shall be liable—

- (1) On a first conviction to a penalty not exceeding twenty shillings;
- (2) On a second or subsequent conviction to a penalty not exceeding forty shillings;

and in addition to the foregoing penalties the license (if any) held by such person for the sale of tobacco shall in case of a third conviction become void, and such person shall be disqualified for a term of five years from the date of such conviction from holding any such license, and the justice of the peace before whom such conviction is had shall, by writing under his hand, forthwith notify the voidance of such license, and the disqualification as aforesaid of such person to the Commissioners of Inland Revenue, and the onus of proof of age shall lie on the person charged with a breach of the provisions of this Act.

3. The penalties incurred by any person under this Act shall be in addition to any other penalties which such person may incur to the authorities of Inland Revenue for selling tobacco without a license or otherwise howsoever.

CONVICTIONS UNDER SUMMARY JURISDICTION ACTS.

4. All convictions under this Act shall be by way of summary conviction under the Summary Jurisdiction Acts, as defined by section fourteen of the Criminal Law Amendment Act, 1885, and in the application of this Act to Scotland the expression "justice of the peace" shall include sheriff and sheriff's substitute.

COMMENCEMENT OF ACT.

5. This Act shall come into operation on the first day of October, one thousand nine hundred and five.

A gold medal, a pipe, and five pounds of tobacco constituted the Kaiser's gift to Franz Grunwald, an inveterate smoker, who celebrated his 104th birthday at Burg (Prussia) last week.

Physicians and Tobacco.

UNBIASED minds cannot deny that there are certain benefits in the moderate use of tobacco. Almost every dentist acknowledges that it has a beneficial effect upon the teeth, an action attributed to the neutralising alkalinity of the smoke and to the antiseptic qualities of nicotine and pyridine, which destroy the vitality of microbes which would otherwise thrive and multiply in the mouth.

Smoking certainly relieves the toothache, and Dr. Hepburn affirms that decay of the teeth in smokers is slow and unnoticeable, due to a slow, gradual mortification of the pulp of the teeth. Moreover, the solid particles of the smoke are deposited upon the depressions in the enamel and thus preserve the teeth from decay.

In spite of this, however, when the mucous membrane of the mouth is irritated, it is necessary to abstain from smoking, otherwise the affection will be exaggerated, but it will often suffice if the irritation is decreased by the use of less pungent tobacco and by cooling the smoke.

Smoking tobacco allays certain forms of gastralgia and blunts the urgent desire for food common in certain nervous cases, and on the other hand its moderate use after meals stimulates torpid digestion. This is due, technically speaking, to an excitation of the salivary glands, which leads to a similar excitation of the gastro-intestinal glands. If one abuses tobacco this excitation just mentioned is exaggerated and a catarrh of the stomach ensues, characterised by lack of appetite, flatulence, cramps, acidity, nausea, and even vomiting.

Immermann recommends tobacco in the treatment of obesity because it lessens the cravings of hunger and thirst, and thus allows the use of a limited diet.

Smoking tobacco has been recommended in certain nervous conditions of the digestive tract and organs. Dujardin-Beaumez prescribed it in a case of hysteria, complicated by persistent vomiting, ordering the patient to smoke a cigarette after each meal. The vomiting ceased, but always recurred if the cigarette was omitted. Dr. Gros also recommended the same treatment in cases of otherwise uncontrollable vomiting.

A philosopher has asserted that a crime is never committed by a person with a cigar in his mouth, and more than that, a person while smoking is seldom capable of bad action. This is because tobacco renders one gentle and resigned, it quiets the tense nerves, and renders a beneficial sense of well-being.

Lady Campbell has said the art of smoking impresses even the conversation with sentiments of good will; it favours the conciliation of enemies, and the pipe of peace of the savages is not allegorical, but a realism.

Even more than music tobacco hates discord; it conciliates and pacifies. Nor does it appeal alone to the sense of taste and odour; the sense of sight shares the pleasure; as is proven by the fact that blind men never smoke, and men blessed with eyesight seldom smoke in the dark.

Before the use of chloroform the sedative qualities of tobacco were employed to lessen pain in operations and divert the sufferer's attention. General Moreau is a historical example of this, for he continued to smoke while both his legs were amputated at the thighs.

Boerhave and Palmer, by smoking, have quieted the most excruciating pains of neuralgia, and when we see tobacco thus soothe the spirit and divinely assuage suffering we can truly say with Levy that tobacco holds the first rank in the moderators of society.

Some people assert that the sedative action of tobacco sometimes seriously affects the brain faculties, but the vigorous Orientals and Arabs, confirmed smokers, and the Germans and the Swiss, and all smokers, prove by their physique that this is not so.

Those who are engaged in intellectual pursuits seek tobacco to lessen brain fatigue, inseparable from their work, and to stimulate the mind.

Tobacco quiets the fever of work, which so often affects the man of letters and the artist, and, as Taine has said, it is useful in moments of intellectual idleness.

Violent anger fades in gentle smoke, which becomes an agent of union and conciliation. People who are the greatest smokers, the Swiss, for example, are the least revolutionary. It is a precious consolation in old age, when so many comforts are denied, and it is a powerful resource in times of grief, of anxiety, and trial.

Rochord, a noted French hygienist, says that "after having used and abused tobacco for many long years I have given it up, and I do not suffer, but if I should ever be afflicted with violent grief, if I should ever be obliged to make great intellectual effort, I am convinced that I should return to the habit in spite of myself." These are the words of an honest philosopher.

Half-an-hour with an F.D.B.

WHEN I received a courteously-worded note from Mr. G. J. Freeman, requesting me to try his firm's new Darvel Bay segar, "F.D.B.," and a further intimation that he would like my candid opinion of its merits, I must confess that the subtle flattery worked, and so, later in the day, after an evening meal, I spread myself with a very critical mien and a you-can't-take-me-in air to follow Mr. Freeman's behest. "I will give them a fair chance," I patronisingly said to myself, and endeavoured to select one that might be taken as a fair representative of make and filling, but here I received my first check, for all were uniformly perfect so far as my judgment went, therefore taking the first one that came I made myself comfortable and lighted up. I don't know what it was—it may have been the satisfactory meal, or it may have been the segar—but after a minute's smoking I had no desire to exert that keen, razor-like critic's faculty which I knew so well was within me, but found myself simply enjoying the segar, at peace with the world and grateful to Mr. George J. Freeman for having introduced "F.D.B.'s", to my humble notice. For half an hour I thus sat—calmly and quietly—threw away the stump, and lit up again. "Now," I thought, "criticism this time;" but it was useless; after all, what is the use of trying to analyse one's pleasures? I only knew that this segar was a revelation to me of what can be done in British made goods, and that it represented a very high rung in the ladder of achievement. "F.D.B.'s" are an improvement on the firm's well-known "Royal Standard," which, I learn, will be discontinued in favour of the new brand; they are to cost the same and are to be sold at the same price, and in sparing no effort to make them the best 3d. segars on the market, Messrs. J. R. Freeman and Son have not wasted their time. And now my friend Freeman for a candid opinion:

I have tried "F.D.B." segars.

I am going to smoke "F.D.B." segars, and then

I intend to smoke more "F.D.B." segars.

And in gratitude to you will always spell them SEGARS.
"NUFF SED."

THE JUDGE AND THE FUTURE GOVERNOR.

Judge "Sam" Walker, a distinguished lawyer of Tennessee, noted for his thrift, relates the New York *Herald*, met Luke Wright, now Governor-General of the Phillippines, in the court-room one morning, and said—

"Luke, give me some of that fine cut tobacco of yours," and added, "I don't chew enough of that to buy it."

General Wright drew out his pouch and handed it to Walker, remarking with a dry smile, "No, Sam, you are mistaken. You don't buy enough to chew it."

A Well-known Fact.

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

**MORRIS' ALUBIAN CHERROOTS, 2d. =
for 5.**

25/- per 1,000 less discount.

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

PRICE LISTS ON APPLICATION TO **B. Morris & Sons, Ltd., London.**

FIXED MINIMUM PRICES		SMOKE	WHOLESALE OF
		FREEMAN'S	LONDON & J.R. FREEMAN & SON
		DARVEL BAY	CARDIFF
GOOD PROFITS		F. D. B.	BURY COURT J. CARIDI & CO
EXTENSIVELY ADVERTISED		SEGARS	LONDON E.C.
		1/2 A CENTURY'S REPUTATION	70 & 71 BISHOPSGATE ST. JARRETT BROS
		CAN BE OBTAINED EVERYWHERE.	WITHIN E.C.

How to Advertise.

NEWSPAPER advertising is but a part of the publicity system of well-conducted stores. Every well-satisfied customer is a willing advertiser. Every well-decorated window helps to pull in custom, and every plan suitable for trade attracting supplements the efforts of all other departments. Hence one good idea may be worth hundreds of dollars. Ideas not in themselves practical may suggest others which are, therefore it is good policy to listen to a man who says he has an idea, or to read an article which holds out the hope of one. Get what you can out of men and books, then think for yourself. It is the thinking that gets results out of information, which is otherwise useless except as a pattern to copy from.

A merchant should always try to have on hand a number of advertisements ready for use. When you see a good idea or argument in an advertisement you should put it down in your notebook, if you have one for this purpose. If you have none, get one at once. It will pay you well. The notes in this little book will help you prepare your advertisements when it will seem as if there were no more ideas in your overworked brain. Having a few advertisements prepared against a busy day will go a long way towards helping you to keep the matter in your newspaper space fresh and new. When the busy days come you will be apt to say, "Oh! I'm too busy to write an advertisement now, I guess the old one will have to run another time." Then you will appreciate having advertisements ready for instant use.

Every business man has some ability as an advertiser. The reason all business men do not have more ability in advertising is that they fail to use what ability they have and therefore let their talents along this line grow rusty. The best way to be sure of acquiring advertising skill is to try how excellent the advertising can be made. When a merchant puts conscientious consideration into the subject he may be sure of getting satisfactory results from his efforts. The best way to make the advertising better is to make the effort to have it better, and the surest way to see results is to study what will give to the publicity result-bringing features. Some merchants can do this better than others, but all could do it to a certain extent, and each could have his own standard for improvement. The only way to be sure is to make the effort; and when results fail to come study why they did not come, and then strive to avoid the bad and improve the good features.

To criticise is always an easier process of mental exertion than to create something new, but since all advertisements contain some elements that are good, criticisms become valuable as a means to eliminate that which is not good and to help one to retain and hold fast to that which is good. In this way the writer of an advertisement may learn to improve his own productions by gathering the good ideas from the productions of others, and weave them into a network of a new creation. A method of criticism founded upon mere fault-finding is worthless, because no good arises therefrom, and this fact is true as a principle of life as well as a principle in dealing with advertisements.

Criticise all your advertisements. If you are broad-minded enough criticism will come easy and will prove very satisfactory to all your future ads. Some stores follow the plan of having the clerks' opinions on the store's advertisements. This, one would think, would not prove very satisfactory, at it would depreciate a writer's value to such an extent that to make a good advertisement by him would be impossible. To have the clerks make suggestions would be much better and more satisfactory for all concerned.

It is worthy to note that in stores where a number of clerks are employed certain customers invariably call for a particular clerk to wait upon them, and why? Simply because these customers have found that clerk truthful and always correct in his representations. They have confidence in him, and he holds their custom. The method

of that clerk is a good advertising card for his employer. The confidence he begets and the integrity he manifests brings new customers and extends the business of the firm. That is what the merchant advertises for. Would he, then, make his advertisements models of attractiveness and effectiveness, he should studiously avoid all misrepresentations, and set forth in strong terms the truth, as it relates to the quality and prices of the class of goods advertised.—*Canadian Tobacco Journal.*

CORRESPONDENCE.

[We do not necessarily identify ourselves with the opinions expressed by contributors.]

LEICESTER AND THE ALLIANCE.

Sir,—It was with considerable surprise that I read the report of the Leicester Tobacconists' Association and the statements of Mr. Kempin. As the report may convey a very wrong impression concerning certain of the statements there made, it is necessary that some personal explanation should be given, and an answer made to the charges there stated, especially those relating to the Boulogne excursion. Mr. Kempin objects to the Alliance contracting a liability over the Boulogne dinner, although he has never objected to the London Committee handing the whole of the profits of such excursion over to the Alliance to be used for the purposes of the organisation, this profit last year amounting to £40. Now, we never pledged the credit of the Alliance. Mr. Bodey, myself, and others have made ourselves often personally responsible for considerable financial liabilities. In this particular case—the Boulogne dinner—Messrs. Barnett, Drucquer, and myself went over to Boulogne (at our own expense) and spent hours in trying to find suitable accommodation, and at last were directed by the representative of the S.E.R. to the French caterer whose culinary efforts will ever linger in my memory. Satisfactory arrangements we considered were made, we guaranteeing 300 diners at 2s. 3d. per head, our charge being 2s. 6d., leaving a profit against which the newly-revised Imperial prices will favourably compare. The 300 tickets were sold, and we all felt much relieved and thought our troubles were over. They were only, alas, to begin. When we arrived at the hotel all was confusion. The place would not seat properly 150. However, over 200 squeezed themselves in. The dinner served defied description; the waiters were too few, and the caterer seemed hopelessly demented. Many of the committee at once resigned all hope of getting anything for themselves, and set about helping the few waiters to overcome the difficulties and to make the best of a bad bargain. We returned some seventy members their money, as they could not find room or accommodation of any description; and when the caterer's bill was received for 300 dinners we forwarded a cheque for every ticket sold, less money returned, thus giving the caterer the advantage of large numbers who paid, like myself and the committee, and yet had no food of any kind. This, we thought, settled the matter. The first intimation to the contrary was the letter of Mr. Kempin. To this I replied, as he admits, immediately, explaining that I knew nothing whatever of the matter, and asking for further information. I subsequently received a visit from Messrs. Moody and Kempin, who took advantage of a cheap excursion. I explained to them all the circumstances connected with the matter, expressed my regret to Mr. Kempin that he should have been placed to any annoyance, and informed them that the solicitor would enter appearance for him, and that he need not trouble any further in the matter. A defence was lodged, but in deference to the Leicester delegates' wish the matter was settled by us meeting the caterer half way, each party paying their own costs. Now, when Mr. Kempin wired me I had left my house, being engaged till 11.30 on Association business, and did not receive his wire until midnight. I wired reply before 8.30 the following morning, so that no time was lost. But Mr. Kempin, in spite of the fact that

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After the assurance given that the matter was being arranged, and his attendance was unnecessary, the only person to blame in the matter is Mr. Kempin himself. Mr. Kempin afterwards attended the London Committee and expressed himself thoroughly satisfied with our action, and never made any complaint. Therefore after this lapse of time to make this serious charge against the Alliance is puerile and unfair.

Now, regarding the complaint that Alliance brands were not immediately made the property of the organisation, Mr. Kempin is aware that until the Alliance executive was removed to London no attempt had ever been made to legalise the position of the Alliance. This matter has been in hand for over one year. First there was the drafting of rules, a very slow and tedious process, and, secondly, the difficulty of getting them passed by the Registrar of Friendly Societies to be overcome; and, finally, when everything seemed accomplished, the adoption of the royalty scheme utterly destroyed our hopes of being registered as a Friendly Society. And the whole work had to be done again without delay. The only course open to us to protect the interests of the Alliance was to register the royalty portion under the Limited Liability Companies Act—in our case an extremely difficult feat to accomplish, as we were not a trading concern in the legal meaning of the term, and, as a benevolent association only, could not be registered as a limited company. However, by employing an eminent counsel, versed in all the intricacies of company law, the legal pitfalls were got over, and we have now protected the brands. And yet Mr. Kempin falls foul of us for doing this, accomplishing a most difficult task at the cost of £75. Anyone conversant with company formation will inform Mr. Kempin and any of his Leicester *confrères* that the work entailed was considerably greater than those of companies heavily capitalised, and the cost, although appearing large in proportion to the shares, which are merely nominal, is really ridiculously low, leaving the solicitor with very poor remuneration for his work. Let me inform Mr. Kempin that in order to place the Alliance in the legal position entitling them to hold the brands, Messrs. Bodey, De Meza, Barnett, Jones, and myself personally guaranteed the costs. To these gentlemen, all of whom have several businesses to attend to, this work has meant interviews and meetings from time to time, and the most careful perusal of agreements to see that the interests of the whole of the members were protected, entailing a heavy loss of time to men that can spare it no better than Mr. Kempin, who complains so bitterly that his curiosity had on one occasion taken him from his Leicester shop to London to hear the result of the Boulogne summons.

Now, on this matter, what on earth has Mr. Kempin to complain about, unless we have carried out our instructions too well?

Now let me deal with the appointment of Mr. Richards, whose address I applied for, as I had mislaid it in Leicester, and never received. Messrs. Moody and Kempin will remember a conversation we had on the subject of Mr. Richards, which possibly *they will not be desirous of my publicly entering into*. I should not refer to this of Mr. Kempin had not made this one of his special charges, and, therefore, he is responsible. I am very much afraid that cliquism is prevalent in Leicester as well as London.

Regarding not calling delegate meetings in London oftener, the reason is the very difficult one to get over, the question of expense.

The Alliance government was removed to London, says Mr. Kempin. What was transferred to London? Some thousands of names and addresses of members of provincial tobacconist associations that never pay a single penny to our funds. Leicester, it is true, occupied a unique position in this respect, it being the only association that has paid us any money. How is it possible for us to pay a delegate £1 or £2 for expenses and fares to represent on committee branches that never contribute one farthing

to our funds? This has always been the trouble—the tobacconist will not pay. Mr. Hey, who worked so hard in the early days of the Alliance, has bitter memories of this. Mr. Ramill, who also did his share, experienced the same trouble, and we have since always been faced with the fact that you can get the retailers' assistance only when their interests are seriously threatened, and then the support is limited strictly to attending and voting for a resolution which the majority never intend to carry into effect in their own shops, intending them for the use of competitors only; but to get them to put their hands in their pockets is another matter.

I am pleased to note that Mr. Kempin has kindly informed us at the meeting that if any movement was initiated by the Alliance he would be the first to support it if it were for the good of the trade, so evidently Leicester is going to turn over a new leaf; my memories of Leicester help in the past are not very pleasant. When we were asked by large numbers of retailers to take up the Ogden's bonus question, Leicester was then almost on the point of secession over our proposed actions, and mainly in deference to their opinions we allowed the matter to remain in abeyance until Mr. Nathan and his friends came forward and did what was obviously our duty to do.

Then the Budget agitation did not meet with the approval of Leicester. Oh, no! they took the very extraordinary view—fortunately a view peculiar to Leicester only—that the increase of duty would be a good thing for the trade, and that we were ill advised in our actions in trying to secure the reductions. Those views have since, I believe, been modified, as the vista of increased profits in proprietary lines proved even to Messrs. Kempin and Moody very visionary.

Now, although Leicester is fond of telling us they are the strongest association in the country, yet Liverpool, a far less important industrial and commercial city we will admit, is also worthy of some consideration, and for really hard work, initiative and determined endeavour to accomplish something for the benefit of the trade, shows an example that Leicester might take to heart. I think I have disposed of the very serious charges of Mr. Kempin, and I should like, in conclusion, to draw the attention of Leicester to this fact, that when I took over the Secretaryship I did it only as a stopgap, on the understanding that so soon as the Alliance could be placed in a position to pay for a Secretary, I could resign. I said that I would do my best to cope with the work; that I was a very busy man, having several shops to attend to, and therefore had my living to get. Now, I have done my best, and the Leicester people do not know, and seem incapable of forming any opinion of, what the work has meant to me. It has meant at times late hours and little rest, until at last something had to go. The position is an impossible one. During some of our agitations to have answered all correspondence would have required a staff of clerks, and to manage to read all the letters alone was practically almost impossible. Apart from this was the work entailed by deputations, interviews, committee and association meetings, added to which must be included the endless number of callers for all kinds of information, leaving the poor, unfortunate secretary not only little time for his own business, but practically none for correspondence, only at the cost of one's personal rest. Perhaps Leicester imagines that I am in receipt of a salary for my work. My office is honorary—so much so, that for fifteen months I have never charged one penny for telegrams, postage or general expenses, but have paid every penny out of my own pocket.

The London Committee or clique have done the same at great personal sacrifice of time and money, but we have managed to keep the flag of independence flying. Ingratitude only has been our reward.

I wish Leicester every success, and only ask that all members will carefully consider whether we have been fairly considered in the matter.—I am, yours sincerely,
H. TAYLOR.

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5,369,810
987,327
6,357,146
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31st.
1905.
lbs.
2,102,808
372,647
2,475,449
12,039,112
13,202,126
2,504,017
15,706,143
8,852,016
15,304,934
2,876,658
18,181,592
20,891,128

31st.
1905.
lbs.
198,636,000
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Brasil.	Manilla	Cigars	other
7	220	9051	2897
8	1	20	143
9	221	2071	3040
10	—	85	11
11	—	14	3
12	31	58	100
13	31	94	124
14	190	1977	2916
15	494	2485	3127
16	247	2711	3530
17	205	2411	4706
18	11	1363	2735
19	183	319	484
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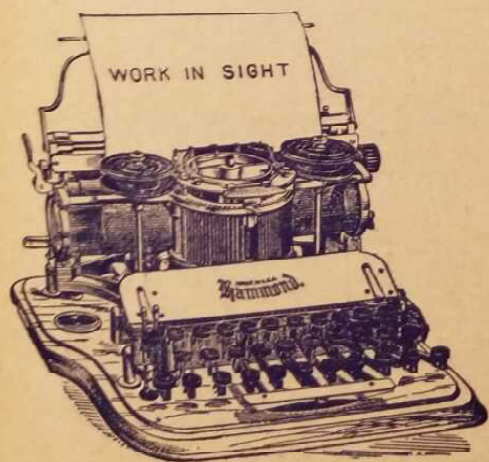
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All communications to be addressed as follows: "The Editors, 'Cigarette World,' Barns, S.W."

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

VOL. 2
Published on the 15th of every Month.
TOBACCO WORLD
ESTABLISHED 1896