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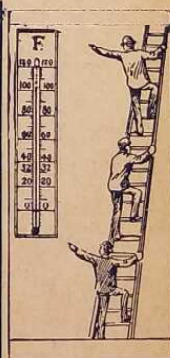
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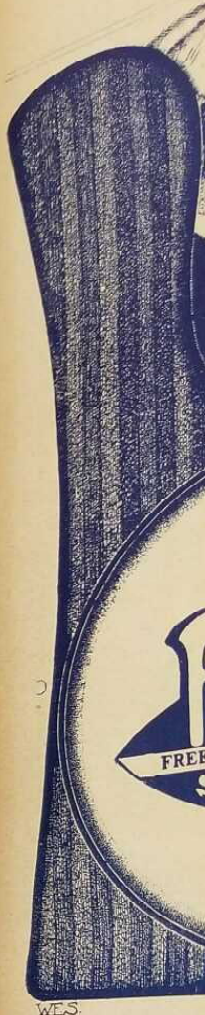
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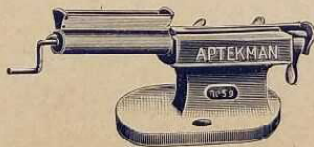
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The Cigarette World AND TOBACCO NEWS.

MAY 15th, 1908.

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

Blocks should be sent direct to

We regret that owing to a strike of workpeople at our printers it has not been possible to publish this month's issue on the usual date, and we trust our clients will, under the circumstances, excuse the unavoidable delay.

THE TRADE AND THE TRUST.



WE have recently received private letters from well-known representative men in the trade which give us reason to hope that the phenomenal progress of the Imperial Tobacco Company has at last awakened both the public and the trade to the gravity of the situation. When the Americans came over here with the avowed object of capturing the tobacco trade, in the same way as they had done in their own country, the Imperial Tobacco Company was formed to repel this invasion. So long as the fight was being waged we naturally supported the English combine. But we pointed out at the outset the objections against a large Trust being formed in this country. Subsequently, when the Americans were nomi-

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**Flaked and all Descriptions of Fancy Tobaccos in Embossed
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nally defeated, at an enormous cost, and some of their leaders actually given seats upon the Board of the Imperial, we did not hide our anxiety, and events speedily proved that we were fully justified in being anxious, for it became evident that every device which American ingenuity could suggest would be used to obtain the entire control of the trade. The conduct of the Imperial in selling goods below cost price in order to seize the trade of the Irish manufacturers was strongly denounced in these columns, and ought to have been denounced in the columns of every paper in this country. The reasons why it was not so denounced are sufficiently obvious, and we need not refer to them. It would seem, too, that the strength of the combination was so enormous as to be able to withstand any ordinary demand on the part of retailers to obtain a fair rate of profit, and accordingly various organisations were formed with the object of uniting the trade, and thus enabling retailers to insist upon fair consideration of their demands. These organisations were started and carried on by able, energetic, and devoted men, yet, owing to that apathy which has always been the curse of the trade, they failed, and the position of the tobacconist became worse than ever. All the while the Trust was insidiously increasing its influence, and gradually got the control of a large number of the smaller shopkeepers by means of bonuses, free window dressing, and similar devices. We pointed out with all the force at our command that if the Trust were to give a reasonable rate of profit to start with there would be no necessity for bonuses, and that independent manufacturers allowed terms so liberal that pushing their goods was very much more advantageous. These and other efforts on our part, we regret to say, were not altogether successful, though we have reason to think they considerably stimulated business with the more intelligent section of retailers, and caused many to push the goods of outside manufacturers with very satisfactory results.

It cannot be denied, however, that matters are now more serious than ever, and we would first of all ask outside manufacturers whether they intend to take it "lying down." If not, then they must cease to act upon the defensive and assume the offensive, for the army that always acts upon the defensive is always beaten. They must continue to approach the public by attractive advertisements, but it is even more important that they should approach the trade and endeavour to obtain their influence to give their goods a fair chance of success. They must contrast forcibly the profits obtained by the sale of their goods with the wretched pittance allowed by the Trust, and they must seek to demonstrate the fact that their products are always quite as good value for money, and very frequently much better. The fact that during the last three years over ninety manufacturers have had to close their doors and go out of business sufficiently indicates that the tactics hitherto adopted are useless, and that a more vigorous policy must at once be pursued. We would appeal to all who are concerned to consider without delay whether it would not be possible for independent firms to hold a private con-

ference in order to concert measures to resist the methods of the Trust. Any help that we can give in this direction or in influencing retailers shall be gladly given, and we believe that even at this eleventh hour it is yet possible to save the situation. There are many methods of combination which might help to bring about the desired result, but it would serve no useful purpose if we were to indicate them in these columns. It will be time enough to bring suggestions forward when we are satisfied that there is some practical chance of their being carried out. To retailers, and more especially to the Trust subsidised shops, of which unfortunately there are so many, we would simply say, that if by handling Trust goods under present conditions they can hardly make a living, how do they suppose they are going to get on if the Trust increases its hold upon the trade, since experience shows that all Trusts, as soon as they have acquired control, first of all reduce the profits allowed to the retailer, and then either increase prices or supply inferior articles at the same price.

We are, of course, quite aware that all Trusts allege that the sole purpose of their existence is to benefit the trade, and to give the public better value, but we are also aware of the fact that the exact opposite is the truth. In conclusion we would say that it is useless to appeal to the Government in this matter. Legislation cannot help you. You have simply got to help yourselves.

THE KING'S PIPE.—While the King has been holiday-making at Biarritz he has been seen on several occasions on the golf links and elsewhere smoking a briar pipe with the utmost satisfaction. This, as His Majesty has often been heard to declare, is his favourite form of smoking "But whoever saw a king with a pipe in his mouth?" he once remarked to a group of intimate friends: "so many a time I have to smoke cigars and pretend I prefer them." His Majesty is a much heavier smoker than people imagine, and towards the close of a long State function he has remarked that the craving for a smoke becomes almost irresistible, until at last he feels he must run away and have a weed at all costs. While at work in his private room at Buckingham Palace, with Lord Knollys and Sir Deighton Probyn, he smokes almost incessantly.—*The Sketch*.

ON GIVING UP SMOKING.—It is probable that every smoker has at one point in his career given up smoking for a long or short period, according to the state of his will just to see whether he could do it. A week is the usual period, and even that is beyond the power of the average man. Poets may talk of the loneliness of the exile, as he strides up and down the beach of that far-off shore, and sees the ship that brought him gradually disappearing over the horizon (set to a good, swinging waltz tune, with the gallery joining in the chorus); but for real, undiluted loneliness one must go to the man who has knocked off smoking. His pipe is still with him in a sense, but its spirit has fled. It is like the corpse of a pipe. He takes it out and looks at it, and puts it back and weeps, if he is a weakling, or smiles a grim, hard smile, if he is a man of blood and iron. We see that a writer in a weekly contemporary (the sort of man who goes down in a diving-bell one week and up in an aeroplane the next, and relates his experiences for the benefit of his readers), has tried giving up smoking for a week. He records that he found no adequate substitute, though he tried all the usual things, such as sucking acid-drops and chewing gum. The fact is, there is no real substitute. We must smoke.—*Globe*.

Trade News and Notes.

JERSEY TOBACCO TAX.—The Jersey States, at a meeting on April 6th, renewed the Tobacco Tax for three years, viz., one shilling per pound on cigars, eightpence per pound on manufactured and fourpence per pound on unmanufactured tobacco.

CENTENARIAN WOMAN SMOKER.—Mrs. Henry George, of Barrow-in-Furness, who on April 6th celebrated her 100th birthday, finds her greatest daily enjoyment in a pipe of tobacco. The old lady, who lives with a daughter aged 73, is in possession of all her faculties, and only suffers from a slight deafness. She has three sons and a daughter, thirteen grandchildren, and one great-grandchild living.

SAD BOSTON TRAGEDY. TRADESMAN'S WIFE FOUND DROWNED.—The Boston Coroner held an inquest on the body of Betsy Ann Gilbert, aged 40, wife of Mr. J. W. Gilbert, cycle dealer and tobacconist, West Street, Boston. Mrs. Gilbert disappeared from her home on February 18th, and nothing more was seen of her after that date until Tuesday, April 7th, when her body was discovered on the mud in the river, a mile below Boston. The only person who saw her after she left home in the morning was Mr. J. H. Stamper, insurance superintendent, Thorold Street, who told the jury he met her the same evening near the Grand Sluice, walking in the direction of the river. Mr. J. W. Perkins, brother of deceased, said the night before she disappeared she spent some time with her mother, who was ill in bed, and on leaving at 11 p.m. said, "Mother, I'm leaving you with a heavy heart," but they thought nothing of it at the time. The jury returned an open verdict of "Found drowned."

TOBACCO DEALERS' LICENCES.—On behalf of the Tobacco Dealers' Licence Reform Association, Mr. A. Zicaliotti has addressed a letter to Mr. Lloyd-George, Chancellor of the Exchequer, calling his attention to the memorial which the Association presented to his immediate predecessor, the present Premier, in which the case for a slight increase and a graduated licence was fully set forth. A reformed system, based upon graduation, can alone, says Mr. Zicaliotti, efficiently replace the effete and disastrous existing one of registration, for it is bound to improve all round the conditions under which the national revenue is collected. Graduation, he continues, will make Free Trade in licences more equitable and efficient, yet provide some checks against the indiscriminate incursion of poor and ignorant people, whose meagre savings will be better employed in freer trades. Even half the present number of licences (380,000) "will more efficiently, yet amply, supply all smokers by more tried and experienced vendors, who will be then encouraged by a fresh impetus to increase consumption, while Free Trade will protect buyers by competition."

Cigar Trade Marks.

WHAT IS A HAVANA? LEEDS TOBACCO MERCHANT IN COURT.—At the Leeds City Court on April 20th James Harrison, cigar merchant, of Swinegate, was summoned for two offences against the Merchandise Marks Act. Mr. J. A. Green prosecuted on behalf of the Havana Cigar Protection Association. Mr. R. N. Middleton appeared for the defendant. The allegation was that cigars sold by the defendant bore marks which indicated that they were Havana cigars, while as a matter of fact they were manufactured in Leeds. The Association wanted to prevent the selling of Havana cigars of English-made goods. About 1,000 cigars had been sold by the defendants, and the labels on the boxes were copies of the original labels on real Havana cigar-boxes.—Charles Cole, of London, cigar merchant, said there was nothing unusual in British-made cigars having Spanish lettering on the boxes, though he admitted the appearance of the boxes was misleading.—For the defence Mr. Middleton said

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GOLD MEDALS, OROIX BIJOUX, CROIX D'HONNEURS,
DIPLOMES D'HONNEURS, &c., &c.

FROM ALL WHOLESALE HOUSES, OR FROM

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there was no intention to defraud, and there was nothing on the boxes to lead people to suppose that the cigars were made in Cuba, although they might be induced to believe that there was Havana tobacco in them. There was absolutely no guarantee that they were Havana cigars.—The defendant said the cigars in question were his own manufacture, and the whole of the interior of the cigars was composed of the purest quality Havana tobacco. The bunch was made of high-class Java and the wrapper consisted of Darvel Bay tobacco. Similar labels were used by other manufacturers in thousands of cases, and in many instances the cigars were not made of Havana tobacco at all. The defendant was fined £5, with £10 ros. costs, on the summons for "selling," the summons for applying a false trade description being withdrawn.

CIGAR TRADE MARKS. MESSRS. GAMAGE FINED.—At the Clerkenwell Police Court on April 1st, Messrs. A. W. Gamage, Ltd., were summoned before Mr. Bros for applying a false trade description to cigars—to wit, a combination of labels calculated to lead to the belief that such goods were made and produced in Havana. A second summons was for selling a box of cigars on the 25th of March. Two other summonses were for hearing against the defendants for having committed, it was alleged, the same offence on the 26th of March. Mr. Bodkin prosecuted and Mr. G. Elliott defended.—Mr. Bodkin said he appeared for an Association for the protection of Havana cigar manufacturers. For three or four months there had been prosecutions of retailers in London. First, simple and plain misrepresentations had been taken; then cases where names had been imitated; and now they proceeded against the present defendants with regard to the general get-up of the box, which implied and suggested

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

that the cigars were British-made immense thing desirable and a great deal result. In this "La Flor de W and they were gold medals, the arms), Spanish he hoped were not English, as country. (Laugh are allegorical. Leicester, and co people. (Laugh counsel, the sh but it was the) did not cure th tion as to the o at once. No st There would pr to the sources o displayed. Gar he understood. He altogether. He Gamage's, for complain of th advantage of a the point that to the general in law. Of co were a reputa manufacturers, know what th recent campa centuries natu tobacco where had been carr there was no representation prosecution se indicate a pri client he hope by the Press. could do. Th they carried c Mr. Bros impe

HAVANA IN LIVERPO 27th, before J Elston, Erne Liverpool, we applied to cig combination of w that the cigat rary to the 50 and 51 Vic defendants ur trade descri counsel for th the defendan behalf of Mr. ants for selli tion had been were chargee Mr. Kennedy that he prop the box of c applied to it certain inform posed to wit the charge

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that the cigars were Cuban, while as a matter of fact they were British-made. He recognised that Gamage's was an immense establishment, and dealt in almost every conceivable thing that manhood or boyhood indulged in; and a great deal of delegation of responsibility was the result. In this case the boxes of cigars were labelled "La Flor de Wevanda," "Flor Fina," and "Corona," and they were embellished with illustrations of a lot of gold medals, three castles and keys (the Havana coat of arms), Spanish words and Spanish scenes and people, who he hoped were Spanish—at any rate he hoped they were not English, as they were insufficiently garbed for this country. (Laughter.)—Mr. Elliott: It would not do in this weather. (More laughter.)—Mr. Bros: I take it they are allegorical.—Mr. Bodkin: The cigars were made at Leicester, and certainly these are not pictures of Leicester people. (Laughter.) Before selling the box, continued counsel, the shopman stamped it "British manufacture," but it was the object of these proceedings to show that this did not cure the offence. Gamage's gave every information as to the origin of the cigars in the frankest manner at once. No suggestion was made with regard to them. There would probably be further proceedings with respect to the sources of these boxes, on which ingenuity had been displayed. Gamage's were not consulted on the labels, he understood, and only 1,000 cigars had been purchased altogether. He (Mr. Bodkin) only asked, as against Gamage's, for a nominal penalty.—Mr. Elliott did not complain of the action. The prosecution wished to take advantage of a technical breach of the law to illustrate the point that the "British-made" stamp was no answer to the general get-up of cigar-boxes. He pleaded guilty in law. Of course, continued Mr. Elliott, the defendants were a reputable and bona-fide firm. They were not the manufacturers, but only the purchasers. The firm did not know what the labels were to be. Of course before the recent campaign of prosecutions tobacconists had for centuries naturally used Spanish names with regard to tobacco wherever it was manufactured. But this practice had been carried to an extreme. In this case, however, there was nothing flagrant. There was no gross misrepresentation; but there was a technical breach. The prosecution seized the chance of these circumstances to indicate a principle of law. Even in the interests of his client he hoped this point of law would be made public by the Press. Gamage's had done all that honest tradesmen could do. Though they were guilty of an error of law, they carried on their business as high-minded tradesmen. Mr. Bros imposed a penalty of £10.

HAVANA CIGARS. IMPORTANT PROSECUTION IN LIVERPOOL.—At the Liverpool Police Court on April 27th, before Messrs. T. D. Laurence, R. Roberts, and T. Elston, Ernest Rycroft & Co., of 3, Tithebarn Street, Liverpool, were summoned for having, on March 10th, applied to cigars a false trade description, namely, a combination of words and labels calculated to lead to the belief that the cigars were made and produced in Havana, contrary to the provisions of the Merchandise Marks Act, 50 and 51 Vic., cap. 28. Another information alleged that defendants unlawfully sold a box of cigars to which a false trade description was applied. Mr. Rigby Swift was counsel for the prosecution, and Mr. Kennedy represented the defendants.—Mr. Rigby Swift said he appeared on behalf of Mr. James Herbert Walker to prosecute defendants for selling a box of cigars to which a false trade description had been applied. On another information defendants were charged with applying a false trade description. Mr. Kennedy, who appeared for the defendants, told him that he proposed to plead guilty to the charge of selling the box of cigars which had the false trade description applied to it, and he had given him (Mr. Rigby Swift) certain information with regard to the other case, and on that information given to him he (Mr. Rigby Swift) proposed to withdraw, if their worships would permit him, the charge of applying a false trade description. He

thought the ends of justice would be adequately met if their worships would deal with the defendants on the charge of selling with the false trade description applied. Mr. Rycroft carried on business at 3, Tithebarn Street, Liverpool, as a cigar merchant. On March 10th last a man named Grindrod went into defendant's shop and asked for a box of Havana cigars. He was shown a considerable number of boxes, and finally the box produced, which he bought. He had asked for Havana cigars, and undoubtedly the appearance of the box was such as to lead him to believe that he was getting them. On the top of the box was a Spanish word, and at the bottom was a Spanish label, which bore words which meant that the cigars were guaranteed to be made of a mixture of the finest Havana tobacco. Upon each cigar was a band, which bore words meaning made of Havana merchandise. As a matter of fact these were not Havana cigars at all. The whole get-up of the box and the label on the cigars were calculated to deceive anybody. Mr. Rycroft must have known perfectly well, because any expert could tell in a moment that these were not Havana cigars that he was selling with this false trade description applied. He had been specifically asked for Havana cigars. This was the first prosecution of this character in this part of the country, although there had been several lately in other parts of the country. He would like to point out to their worships the great seriousness of the offence, and hoped they would mark it in such a way as would be likely to prevent its repetition anywhere within their jurisdiction. Defendant had given him (Mr. Rigby Swift) the names of the people from whom he had obtained the cigars. Mr. Rycroft must have known what he was selling.—Mr. Kennedy said the defendant did not wish to contest the case on the merits, but that at some future time might be contested elsewhere. There was really no legal defence to the prosecution, and consequently from the first, since the summonses were taken out, the defendant admitted liability. Defendant was a retail tobacconist, and had for many years carried on his trade honestly and respectably, and in so doing, in common with many other tobacconists throughout the country, had applied Spanish lettering to cigars and to cigar-boxes in the sense that he had ordered from manufacturers cigar-boxes and cigars with Spanish lettering on them in the ordinary common form. It had been the custom of the trade for many years to supply boxes of that character, containing Spanish letters and Spanish designs on the outside. That course of conduct had been absolutely unchecked until the last two or three months, when an association of gentlemen had been formed called the Cigar Manufacturers' Protection Association, for the purpose of protecting the Havana trade. The association was composed of gentlemen interested in the Havana tobacco trade in Havana, and their object in forming the institution was to promote prosecutions for the protection of their own trade.—Mr. Rigby Swift: And for the protection of the public.—Mr. Kennedy acquiesced, but said obviously the object of the association was the protection of their own trade, as the members were not philanthropists. As soon as Rycroft got to hear, through the medium of the Press, of these prosecutions, he at once took steps to ascertain his position. At that time he had in his possession only three of the boxes now complained of; in fact, the last of the boxes was sold to the gentleman who was making inquiries on behalf of the prosecution, which was a piece of ill-fortune for him. Defendant wrote to the person who supplied him with the cigars (wholesale manufacturers), and asked what his position was. They replied to his letter that they did not think there was the slightest danger in respect of the cigars in question. Defendant took every means available to protect himself and do what was right and in conformity with the law. The prosecutions which had previously taken place were for imitating the name of a well-known Havana manufacturer. That was entirely different to the circumstances of the present case, since in the box of cigars in question there was no name of any kind. There was nothing about the

box to suggest that the cigars were manufactured by any of the well-known Havana firms. The price of the cigars was a shilling for five, so that nobody could be deceived. The cigars were made of Havana tobacco.—Mr. Rigby Swift: But a "Havana cigar" means that it is made in Havana as well as being made of Havana tobacco.—Mr. Kennedy repeated that the defendant did not wish to deceive, and certainly never had any intention of doing so. He (Mr. Kennedy) was instructed to say that the defendant denied absolutely that Havana cigars were asked for by the purchaser of the box in question. If the purchaser had applied for a list of goods he would have seen that these cigars were under "British goods." When defendant got the letter from the manufacturers he stopped any further supplies of the particular cigars. He could not have acted more straightforwardly.—Mr. Sanders (Magistrates' Clerk): I suppose you have got a remedy against your manufacturer?—Mr. Kennedy: I don't know. I cannot see that there is any remedy at all.—Mr. Rigby Swift: They would have had a remedy against the manufacturer if they had not acted with knowledge. They knew as much as the manufacturer. The Bench imposed a fine of £5, with seven guineas costs.

Foreign.

JAPANESE TOBACCO MONOPOLY.—Reuter's Agency are informed that the net profit of the Japanese Tobacco Monopoly, on which the service of 4½ per cent. Japanese bonds is a first charge, for the year ended March 31st, 1907, amounted to about 35,800,000 yen, being 5,000,000 yen in excess of the estimate.

TWENTY MILLION POUNDS FROM SMOKING.—Official returns of French indirect taxation in 1907 have just been issued, and afford interesting reading. The profit made by the State in the year on the sale of cigars, cigarettes, tobaccos, and snuffs attained the huge sum of £18,882,000, while the sale of Government-made and imported matches produced for the State a profit of £1,520,000, so that the total revenue derived by the Government from smoking in France was last year over £20,000,000.

AMSTERDAM TOBACCO SALES.—The fourth sale of the season for Sumatra and Borneo tobacco was held on the 10th April, when 15,644 bales of the former and 600 bales of the latter were offered to tender. The character of the tobacco generally was fairly good, and although prices did not rule very high there was no lack of demand, and likely parcels sold freely. The highest price of the sale was 230c., or 3s. 10d., per pound, obtained by a parcel of 501 bales belonging to the Medan Tabak Maatschappij, while the lowest price was 37c., or 7½d. Much the larger portion of the leaf offered fetched upwards of 100c., or 1s. 8d. The United Lankat Plantations Company, Ltd., sold 497 bales at 167c., or 2s. 9½d., and the Rimboen Tabak

Maatschappij 484 bales at 65c., or 1s. 1d. The whole of the Borneo tobacco came from the estates of the New London Borneo Tobacco Company, Ltd., 400 bales from Bandau selling at 85c., or 1s. 5d., and 200 from Kloempang at 140c., or 2s. 4d.

Law.

WORKMEN'S COMPENSATION ACT.—At the Bristol County Court, on May 6th, 1908, Robert Henry Lumber, of 26, Phipps Street, Ashton Gate, a cigarette maker and labourer; formerly in the employ of the British-American Tobacco Company, Limited, at the Raleigh Road branch, claimed compensation under the Workmen's Compensation Act, 1906, for injury sustained while in the employ of the above company. Mr. Wansbrough (Messrs. Wansbrough, Robinson, Tayler, and Taylor) appeared for the applicant, and Mr. Harris (Messrs. Edward Gerrish, Harris & Co.) for the respondents. — Mr. Wansbrough stated that the claim arose in consequence of an accident which happened to the applicant on February 22nd, while at work for the respondents. His duties were to take large quantities of cigarettes in trays upon a trolley from the place where they were made to where they were stocked, viz., on racks against a wall. The top rack would be some six or seven feet high. While he was reaching up to put a tray on a rack as high as he could reach he strained himself in the left groin.—In reply to his Honour, Mr. Harris said the trays weighed between 20 lbs. and 30 lbs.—Mr. Wansbrough added that Lumber was ruptured, and felt the pain badly. He mentioned it to one of the workmen, but continued on until one o'clock, that being Saturday. On the Monday he spoke to the foreman, and told him how it happened. He went to

see Dr. Leonard, the Company's doctor, who said he had a slight strain in the left groin, and had better wear a truss, but he had not the means to buy one. He worked on until the following Thursday, when the foreman sent for him and said they did not require his services any longer, and offered him a week's money in lieu of notice, which he did not take. Going to the General Hospital he was examined by Dr. Groves, who also advised him to wear a truss. He then obtained a truss, and had been wearing it since.—The applicant, in the course of his evidence, stated he was 24 years of age, and lived with his mother, a widow, and helped to maintain her and his brothers and sisters. He had never had an illness in his life that he remembered. His average wages were 17s. 7d. a week. Having given evidence as to the accident, Lumber stated that the manager told him they could not find him light employment, as they were afraid he would fail in health.—Mrs. Lumber gave evidence as to her son coming

GOLD MEDALS

Were awarded at the Brewer's
Exhibition, 1907, to Messrs.
Hemming & Edwards for

EL SOLANIA - - 2d.
PEARL MAIDEN - 3d.

as the most suitable Cigars for
the trade.

Write for Lists to

HEMMING & EDWARDS,
42, LUDGATE HILL, E.C.

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"NATIONAL WEIGHTS," 5 FOR 1d., WITH COUPONS, 3s. 2d. PER BOX. SELLING WELL EVERYWHERE. CUSTOMERS PLEASED. RETAILERS PLEASED.—W. T. OSBORNE & CO., 47, BLACKFRIARS RD., LONDON, S.E.

home on February 22nd, walking lame, and complaining of pain through having strained himself.—Dr. Groves deposed to examining Lumber at the Hospital on March 2nd. He found him suffering from a slight rupture on the left-hand side of the groin, and advised him to wear a truss.

—Mr. Wansbrough: Is the man physically fit to do the work which caused the injury?—Witness: He might have trouble if he were to do so.—Mr. Wansbrough: Would it be wise for him to do this work?—Witness: It would not be wise, but he might do it without serious risk if he wore the truss.—Cross-examined: He would not have expected a rupture to be caused by lifting such a light weight.—Dr. Leonard was called by Mr. Harris, and said the man's condition at the time was not such as to prevent him from working. There was a weakness of the wall of the stomach, which was of longer standing.—Cross-examined: It was possible that the trouble in the groin was due to the cause described by the man.—Dr. Freeman said he had examined applicant on March 16th, and found a weakness in the groin. In witness's opinion if Lumber had a proper truss he could do even hard work.—Albert Nelson, employed by respondents, said he was accustomed to giving first aid to all persons suffering from injury at the factory. Lumber, after the accident, was told to complain if he found the work too hard, but he did not.—George Woolen, foreman of the packing department at the factory, also gave evidence.—Mr. Harris said his contention was that there was no injury due to accident arising out of the man's employment.—His Honour: Then I have to disbelieve the statement of the man and the doctors?—Mr. Harris said he was not going to say there was no strain of any kind, but that there was no injury by accident. There was no evidence as to incapacity, and had not the man been discharged for other reasons they would probably never have heard of the case.—Mr. Wansbrough thought it was very creditable to the man that he was anxious to work despite the pain. It was to his credit, and he wished all British workmen were like him in that respect.—His Honour said it was an interesting case, interesting because of the difficulty one had in applying the precise words used by the House of Lords in expressing their view of what an accident was within the meaning of the Act. What was an accident? That had perplexed many lawyers since the first Compensation Act of 1897. The result of what the House of Lords said was to clear away a certain amount of difficulty arising in the Court of Appeal. He thought that in this case it was an accident which caused the injury, but the point arose to what extent the man had been incapacitated. If the man had not been dismissed they would probably have never heard of the case. He would have put on his truss and gone to work, and forgot the pain before he had the truss. His Honour said he was going to be liberal and allow him £4, eight weeks' pay at 10s. a week, with costs.

Obituary.

DONALD M'DOUGALL (21), an Helensburgh tobacconist, met his death through a shooting accident at the residence of his mother on May 1st.

We regret to announce the death, on May 1st, at his residence, "Roseneath," Fareham, of Mr. R. Hodges, founder of the firm of Hodges & Son, cigar merchants and tobacconists, of Southsea.

DEATH OF MR. CLEGG RATCLIFFE, OF HEYWOOD.—The death took place early on April 13th of Mr. Clegg Ratcliffe, tobacconist, &c., of Market Street, Heywood, aged 63 years. He leaves a widow and two sons. Mr. Ratcliffe came to Heywood 35 years ago from Burnley to take over the business in Market Street, which he has continued ever since.

DEATH OF MR. G. J. FREEMAN.—Owing to the absence of the writer it was not possible to refer in our last number to the sad death of Mr. G. J. Freeman, head of the firm of J. R. Freeman & Sons, of St. John's Road, Hoxton, which took place on April 6th. Mr. Freeman, who had recently been in poor health, had been operated upon for peritonitis in a nursing home at Swansea and was making such progress as to give every hope of a good recovery, but subsequently, owing to heart failure, it became evident that the end was near, and death took place just as Mrs. Freeman arrived to see her husband. Mr. Freeman was only 55 years of age, and the loss is a very serious one to the trade in general. He had built up a splendid reputation for the quality of his goods, and had done much to raise the reputation of the British cigar. Mr. Freeman took the keenest interest in all the affairs of the trade, and his wide knowledge and great business acumen enabled him to render good service in dealing with the intricacies of Revenue regulations. We must not omit to add that the deceased was dead against the trust system, and we remember with gratitude the kind appreciation he showed of our efforts on this question. Mr. Freeman was a well-known Freemason, highly popular with his staff, and greatly beloved by a large circle of friends. The deceased leaves a widow and a large family to mourn his loss, and we are sure that everyone in the trade will deeply sympathise with them in their sad bereavement.

Police.

FINED 332 TIMES.—At High Wycombe, on April 11th, Jacob Popp, the tobacconist and newsagent, was fined 2s. 6d. and 5s. costs for the 332nd time for opening his shop on a Sunday in defiance of the Lord's Day Observance Act of Charles II.

ALLEGED FALSE PRETENCES AT KING'S HEATH.—At King's Heath, on May 4th, Joseph Butt, alias Joseph Butlee, 131, Newfoundland Road, St. Paul's, Bristol, was brought up in custody charged with obtaining by certain false pretences, from John Henry Baker, shopkeeper, 27, Poplar Road, King's Heath, the sum of £1 15s. with intent to cheat and defraud him, on March 20th. It was stated that prisoner called on the prosecutor, and represented himself as a traveller for an old-established firm of the name of Butt & Son, Bristol, makers of herbal cigarettes. He stated that they wanted an agent in that district. He produced a showcard of "Calmant" herbal cigarettes, and said the firm would pay prosecutor 6s. 8d. per month rent for hanging the card in the shop. Butt then produced three boxes of cigarettes, and, after some hesitation, the prosecutor decided to take the agency for six weeks, prisoner assuring him that the firm would relieve him of any stock left on his hands. The prisoner made out a bill for £2 5s. for the cigarettes. Baker said he could not afford to pay that sum, but prisoner said if money was an object he would deduct 10s. for the six weeks' rent of the card, and the prisoner paid him £1 15s. No customers came, and a letter sent to Butt & Son brought no reply.—Detective Lewis, of the Bristol police, said the prisoner's premises at Bristol, rented at 8s. 6d. a week, were used as a shell-fish shop, and were managed by his wife. He manufactured herbal cigarettes under different names. There was no such firm as Butt & Son.—Mr. Willison submitted that the prisoner could not be convicted for false pretences. The prosecutor had parted with the money for the articles expecting to make money in his turn. The prisoner was committed for trial at Worcester-shire Assizes.

GRIMSBY BETTING RAID. HEAVY PENALTY ON A TRADESMAN.—As a result of another raid by

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

the police, Charles Simpson, tobacconist, 10, Market Street, Grimsby, was on April 23rd charged with keeping those premises as a betting house. John W. Wilson, a young man with one arm, engaged as an assistant in the shop, was charged with assisting in the management of a betting-house. Inspector Moore said that he raided Simpson's premises on the 11th inst., and found in the shop a number of betting slips and marked sporting papers, and what appeared to be a number of "paying-out" sheets. While witness was in the shop a man and a boy came in with betting slips and sums of money. In reply to Mr. Bloomer, who defended, witness said that a number of other persons also visited the shop, and though he detained and searched them he found no evidences of betting about them.—A young man named William Blackwell said that on the 2nd inst. he went to the shop with sixpence given him by Inspector Moore. He wrote the name of a horse on a slip of paper, initialed it, and, wrapping the sixpence in it, gave it to the defendant Simpson. The horse did not win. The next day witness took another sixpence. The horse he backed was St. Aubyn, and it won. When he went to draw his winnings, however, the defendant repudiated the bet, and refused to pay out.—Mr. Bloomer made a strong point of this in defence. He said that Blackwell did not prove that a bet was made. There was no direct evidence of bets being made, or of persons resorting to the shop for betting. Frankly, the defendant was a bookmaker, but all his business was done by telephone.—The Stipendiary said that betting over a counter was a great evil. Defendant must pay a fine of £20 and costs. Wilson was fined £1 1s. and costs. The two young men, William Tasker and Harry Rushling, who went into the shop to bet while the police were there, were lectured by the Stipendiary for their folly, and were then discharged.

CHEAP CIGARS.—At Grantham Borough Police Court, on May 6th, Richard Barber (40), labourer, 1, St. James's Street, Grantham, was charged with stealing from the Blue Bell Inn, on May 5th, a quantity of cigars, value 8s. 10d., the property of the landlord, George William Rowe; and George Hullott (24), labourer, 35, Bridge End Road, Grantham, was charged with receiving the same knowing them to have been stolen.—Mrs. Rowe, wife of the prosecutor, spoke to serving the prisoners with a pint of beer each on Tuesday afternoon, for which Hullott paid. On leaving the bar for a few minutes she heard some glasses fall, and on returning found Hullott kneeling on the counter. She said, "What are you doing? Go at once." When they had gone she found an empty cigar box where Hullott had been kneeling.—Mr. Rowe said he followed the prisoners, who went in the Blue Sheep. Police Constable Cox accompanied him. Hullott denied having any of the cigars, but Cox searched him, and found 34 or 36 in his possession.—Police Constable Cox said he found 33 cigars in Hullott's pocket. Barber denied any knowledge of the cigars, but at the police station he found 20 in his pocket. On the way to the police station Hullott said, "He is as bad as I am; he has got half of them in his pocket." In reply to the formal charge Hullott said he was sorry. Barber made no reply.—Prisoners now pleaded guilty, and elected to be dealt with summarily. Hullott said he was in drink, or he should not have taken the cigars. He had never done anything like it before. He hoped the Bench would be lenient with him.—Barber said he was in drink; and Hullott gave him a few cigars out of a box.—The Chief Constable said there were 12 previous convictions against Barber, including several for stealing. He was a street corner lounge, and never did much work. Hullott had not been before the Court previously. He was fairly steady, and had been teetotal until just recently.—The Chairman said they were inclined to be as lenient as possible with Hullott, having an idea that he was under the influence of Barber. He would be fined £1 5s., including costs, or one month. Barber would have three months' hard labour.

Public Companies.

A. I. JONES & CO. LTD.—The report for the year 1907 states that the dividend, at the rate of 5 per cent. per annum, upon the 5 per cent. cumulative guaranteed shares has been duly paid for the year. The cost of repairs to the company's properties and provision for depreciation of leases, fixtures and fittings, &c., has been provided out of revenue.

SALMON & GLUCKSTEIN, LTD.—The report for the year 1907 states that the guaranteed dividend, at the rate of 10 per cent. per annum, upon the 500,000 cumulative preference shares has been duly paid for the year. The branches and premises have been maintained in an efficient state of repair, and the cost charged to revenue, and due provision has also been made for depreciation of leases, fixtures, fittings, &c. The balance of the purchase price of Clarence Works factory premises, &c., is now reduced to £89,232.

SINGLETON & COLE, LTD.—The report of the directors, presented at the eleventh annual general meeting of the shareholders, held at the Grand Hotel, Colmore Row, Birmingham, on April 15th, stated that the net profits for the financial year ending January 25th, 1908, after making payment of interest on debentures and provision for bad and doubtful debts, discounts and depreciation, amount to £8,844 19s. 11d. This added to the balance brought forward from last year makes a total of £15,019 14s. 9d. An interim dividend at the rate of 5 per cent. per annum for the first six months was paid in September last, and the directors now recommend a dividend for the second six months at the rate of 7 per cent. per annum, free of income tax, leaving, after paying the dividend and reducing the goodwill by £2,000, a balance of £5,819 14s. 9d. to be carried forward to next year's account.

E. VOSS, LTD., has been registered with a capital of £2,000 in £1 shares, to take over the business of hair specialists, hairdressers, chiropodists, manicure specialists, &c., carried on by Mr. J. F. E. Voss and Mrs. Anna D. E. Voss at 213, High Street, Lincoln, and at Station Road, Woodhall Spa, Lincolnshire, together with the business of tobacconists, cigar and cigarette dealers, &c., carried on in connection with the Woodhall Spa branch, under the styles of Erdmann Voss and E. Voss. There will be no initial public issue.

THE CHEMISTRY OF A GOOD CIGAR.

A chemist says he's analysed a very good cigar, And learnedly tells us just what its ingredients are: Acetic acid, prussic, too, phenol and nicotine, Some sulphuretted hydrogen, a dash of picolene, Valerianic acid and ammonia, so he wrote, With acid propionic, and a trace of creosote.

But he didn't find the essence that will set a mind at peace, And he overlooked the tincture that gives care a swift release;

He missed the oil of happiness that keeps the fire a-gleam, And doesn't mention how the smoke will float you to a dream

Of happy days and good old friends, until in it you trace The graces and the dimples of a well-remembered face.

He didn't find the reason why so many fancies are Wrapped up in such a package as that very same cigar; He found a small-sized chemist's, but somehow he couldn't catch

The comfort that one can secure if he applies a match; And though he found the acids and the other queer-named stuff,

He couldn't trace the pleasure that there is in every puff.

FARMER, Walsall, for order. March

POLLARD &c., 130, Jedburgh Road, Edinburgh F 10th, 1908.

WESTWOLD Lane, Kilburn 1908.

WILLIAM Aberystwyth

First

POLLARD &c., 130, Jedburgh Road, Edinburgh F Public exam Buildings, C W.C., on M 11.30.

WESTWOLD bacconist, & Kilburn, L meeting at F Carey Street 1908, at 12. at same place at 11.

WILLIAM OWEN, tob near Aberystwyth First meet Aberystwyth at 10.30. same date

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FARMER, Walsall, for Darlaston. 21st, 1908.

POLLARD &c., 130, Jedburgh Road, Edinburgh F 10th, 1908.

WESTWOLD Lane, Kilburn 1908.

WILLIAM, near

AHREN, Enfield & Snargate 1908. Tr

CRAWFORD, Gloucester proofs, M Street, Br

FOR

From the "London Gazette."

Receiving Orders.

FARMER, HARRY, tobacconist, &c., 55, George Street, Walsall, formerly 59, King Street, Darlaston. Date of order, March 21st, 1908.

POLLARD, GEORGE HENRY, wholesale tobacconist, &c., 130, Jedburgh Road, lately 41, North Street, and 43, Edinburgh Road, Plaistow, Essex. Date of order, April 10th, 1908.

WESTWOOD, EDWARD, tobacconist, &c., 63, Willesden Lane, Kilburn, London, N.W. Date of order, April 13th, 1908.

WILLIAMS, R. O., tobacco dealer, Bronant, near Aberystwyth. Date of order, March 26th, 1908.

First Meetings and Public Examinations.

POLLARD, GEORGE HENRY, wholesale tobacconist, &c., 130, Jedburgh Road, lately 41, North Street, and 43, Edinburgh Road, Plaistow, Essex. Public examination at Bankruptcy Buildings, Carey Street, London, W.C., on May 22nd, 1908, at 11.30.

WESTWOOD, EDWARD, tobacconist, &c., 63, Willesden Lane, Kilburn, London, N.W. First meeting at Bankruptcy Buildings, Carey Street, London, on May 1st, 1908, at 12. Public examination at same place, on May 26th, 1908, at 11.

WILLIAMS, RICHARD OWEN, tobacco dealer, Bronant, near Aberystwyth, Cardiganshire. First meeting at Town Hall, Aberystwyth, on May 12th, 1908, at 10.30. Public examination, same date and place, at 11.15.

Adjudications.

FARMER, HARRY, tobacconist, &c., 55, George Street, Walsall, formerly 59, King Street, Darlaston. Date of order, March 21st, 1908.

POLLARD, GEORGE HENRY, wholesale tobacconist, &c., 130, Jedburgh Road, lately 41, North Street, and 43, Edinburgh Road, Plaistow, Essex. Date of order, April 10th, 1908.

WESTWOOD, EDWARD, tobacconist, &c., 63, Willesden Lane, Kilburn, London, N.W. Date of order, April 13th, 1908.

WILLIAMS, RICHARD OWEN, tobacco dealer, Bronant, near Aberystwyth. Date of order, March 26th, 1908.

Notices of Intended Dividends.

AHRENFELD, EDWARD (trading under the style of Enfield & Co.), wholesale and retail tobacconist, 62a, Snargate Street, Dover. Last day for proofs, May 13th, 1908. Trustee, J. O. Morris, 68a, Castle Street, Canterbury.

CRAWFORD, JOHN GEORGE, tobacconist, &c., 220, Gloucester Road, Bishopston, Bristol. Last day for proofs, May 1st, 1908. Trustee, F. L. Clark, 26, Baldwin Street, Bristol.

JACKSON, FRED, tobacconist, &c., Pasture Road, Goole, Yorks. Last day for proofs, April 11th, 1908. Trustee, J. B. Ottley, 6, Bond Terrace, Wakefield.

WATTS, SAMUEL, tobacco dealer, 125, Princess Road, Moss Side, Manchester. Last day for proofs, May 2nd, 1908. Trustee, J. G. Gibson, Byrom Street, Manchester.

Notices of Dividends.

HANNING, WILLIAM GEORGE (trading as W. G. Hanning & Co.), tobacconist, &c., lately 2, Holmside, Sunderland. First and final of 3s. 11d., at 33, West Sunnyside, Sunderland.

JONES, ALUN, tobacconist, &c., Staylitttle, Trawsfynydd, Merioneth, and The Camp, Trawsfynydd. First and final of 3s. 8½d., at Official Receiver's Office, Crypt Chambers, Eastgate Row, Chester.

ROSSER, ALFRED JOSEPH, tobacconist, &c., 2, Norton Villas, and The Handy House, High Street, Llandrindod Wells. First and final of 2s. 5½d., at 22, Swan Hill, Shrewsbury.

Application for Debtor's Discharge.

DUNCAN, HERBERT LUDWINGTON, tobacconist, Monument Bridge, and 122, Grafton Street, Hull. At Court House, Town Hall, Hull, May 15th, 1908, at 12.

Notices of Release of Trustees.

HIGGINS, RUBENS N. S., lately wholesale and retail tobacconist, lately 66 and 156, Seven Sisters Road, Islington, London, N. Trustee, E. C. Moore, 3, Crosby Square, London, E.C. Date of order, March 20th, 1908.

IMPEY, HARRY, tobacconist, 25, Bute Street, Luton. Trustee, T. Keens, 53, George Street, Luton. Date of order, March 27th, 1908.

JONES, JOHN ATTERBURY and HERBERT LUCAS JONES (trading as Jones Bros.), tobacconists, &c., 31, Cricklade Road, Bishopston, and 67a, Gloucester

Road, Horfield, and 86, Stokes Croft, Bristol. Trustees, C. A. Tricks, 18, Nicholas Street, and A. Collins, 28, Baldwin Street, Bristol. Date of order, February 27th, 1908.

KEMP, GEORGE, tobacconist, &c., 1, Ethelbert Road, Meols, and 59, Market Street, Hoylake, Cheshire. Trustee, C. H. Nelson, 22, Lord Street, Liverpool. Date of order, February 19th, 1908.

Dissolutions of Partnerships.

CARDEN, HENRY VANDELEUR, and ERNEST BRANSCOMBE, tobacco merchants, 79, Leadenhall Street, London, E.C., and 2, Hood Street, Liverpool, under the style of Noakes, Carden & Co. All debts due to and owing by the late firm will be received and paid by Ernest Branscombe, who will continue.

HOROBIN, JAMES HENRY, and ARTHUR SUTTON HOROBIN, tobacconists, &c., 63, High Street, and 37, New Road, Grays, Essex, under the style of A. & J. Horobin.

VAFIADIS

Cairo Cigarettes



Attract High-Class Trade.

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

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

LOMAX, GEORGE HENRY, and CHARLES BARCLAY, tobacconists, 2 and 4, The Mounts, Northampton, under the style of Lomax & Co. All debts due to and owing by the late firm will be received and paid by George Henry Lomax.

MELINSKY, HYMAN, and JOSEPH LEVY, tobacco cutters and cigarette manufacturers, 47, High Street, Whitechapel, London, under the style of Levy Frankal and Co. All debts due to and owing by the late firm will be received and paid by Joseph Levy.

THE CIGAR THIEF.

A CONSIDERATION OF A HARD CASE.

ALTHOUGH opposed to dishonesty on general principles, there is one form of it which I occasionally allow myself the dangerous luxury of contemplating in a personal relationship. It is the theft of cigars.

Sometimes I feel certain that if I could only ensure not being found out I could devote my life with real enthusiasm to stealing cigars. It may be that these dishonest yearnings are a phase of those manifold disorders which medical pundits tell us afflict the smoker; for it is a remarkable fact that most smokers are infatuated with a tobacco which is just beyond their means. They smoke discontentedly the tobacco they can afford; and more poisonous than the nicotine is the thought of how much better they would be enjoying their smoke if it were only so-and-so mixture at an important price per quarter-pound.

PROGRESS OF THE PIPE-SMOKER.

When I started pipe smoking many years ago I paid 4d. per ounce for my tobacco—stuff which has now become barbarous in my sight—and my leading ambition was to be able to afford a fourpenny-halfpenny mixture. This I achieved at last, and then my desires fixed themselves upon something at fivepence. So it went on, ambition constantly o'erleaping by a halfpenny the empouched ounce until at the present moment I am paying 7½d. and hungering for something at 8d.

I merely mention this personal experience in illustration of my suggestion that one of the subtle effects of the tobacco habit may be to produce a craving for smokes that are either quite beyond one's means or at least inconveniently expensive. This would reasonably account for my immoral yearnings to take up cigar-stealing as a profession. The disease, if such it be, would flourish much more vigorously upon cigars than upon any other form of tobacco, for no other possesses the same infinite variety of attraction.

THE FIRST CIGAR—AND AFTER.

When I see a young smoker diffidently toying with his first cigar, by which I mean the first cigar he has bought with his own money (for there are some inveterate cigar smokers who never smoke cigars except when they are offered to them—smokers-out, one might call them), I envy him the illimitable range of better things that stretches before him, as yet unsuspected. The cigar in his mouth is probably one of five which he bought for a shilling and considered a bargain. These will satisfy him for some time; then one day he will experiment with the four-shilling brand, and it will seem to him as though he had been living all that time in a dark place where now a gleam of light has appeared. He will follow the gleam through the fourpennies, and for a long time will dally between the insidious fourpenny-halfpenny and the sixpenny, until he becomes a confirmed sixpenny.

This marks his arrival at another definite stage in his romance. His intimacy with cigars has already ripened into affection, and now the flame of passion begins to burn. Every new sixpenny that he smokes is added fuel to the

fire, intensifying the heat of his desires after precious weeds that, alas! are inaccessible—inaccessible, I mean, if he is a prudent man of moderate income, who is ashamed to hint his wife and family of bread in order to gratify an infatuation for costly cigars.

THE EIGHTEENPENNY.

Once and again he will snatch a tremulous joy by treating himself to an eighteenpenny Havana, and allowing his imagination to suggest the divine flavour of the cigars at ten shillings a-piece, which the King is popularly supposed to smoke; but it is a mistake. The eighteenpenny is a grievous enemy of the poor sixpenny. The delicious curling smoke—which is the spirit of the cigar, liberated wonderfully with a lucifer as at the touch of a magic wand—whispers subtle calumnies against it, derides it with a smile and a sneer. Each time that he returns from these glittering flirtations to the domestic decorum of his sixpenny, it is with more and more of dissatisfaction, like an unfaithful husband renewing the society of an excellent, but prosaic, wife.

That is my case. I am in love with cigars which I cannot permit myself to indulge in. I resent the necessity of this mortification of the flesh; for in such a matter as cigars the only qualification for the possession of the best of them should be the ownership of a taste eclectic enough to appreciate them worthily. Cigars are like women—they should be won by love and not by money. That is why I cannot regard the theft of cigars by one like myself as in any way dishonest. When a lover cannot obtain his bride by fair means, he elopes with her—if he has any pluck. I cannot obtain the cigars that I should like by fair means—why should I not elope with them?

BURGLARIOUS MEDITATIONS.

The question then, of course, arises—Whose cigars should I steal? I have often pondered it. There is a choice little shop that I have a particularly covetous eye upon, and if I am not very careful there will be a clever burglary there one day. Sometimes I picture myself getting in at midnight through the skylight with a dark lantern; or smashing a window and disappearing round the corner with a fifty-box; or even diverting the attention of the young man in charge while deftly abstracting a hundred or two from the counter. Love would find a way, I am sure.

But there are objections to stealing cigars from shops that effectively deter me at present, although what my sagging morality may drag me down to in the future I cannot say. To rob a shop, for instance, might involve injury to the shop assistant, and real loss to the owner of the cigars; that would reduce it to the level of a common larceny, like stealing postal orders, for although I should have a stronger moral title to the cigars than the shop-keeper, and my stealing them from him would really be restoring them to their rightful owner, I could not bring myself to inflict trouble upon him or his servant merely in order to further my own ends.

THE UNDESERVING.

Therefore I prefer to contemplate stealing cigars from private owners. I know many men, coarse, fat-pursed fellows, between whom and a good cigar there can be no spiritual affinity, and yet they always smoke the very best. I look upon these men as seducers of cigars. The outrage to the feelings of a gently-nurtured Havana when it finds itself in the coarse embrace of the lips of such men as these must be a tragedy too deep for adequate expression. These are the men whom I would rob without a qualm.

How to do it is another question. When I pass on to that I have to lament my lack of criminal inventiveness. None of the ordinary methods of the housebreaker would answer, for I should be an entirely new thing in thieves, and should require a corresponding new plan of campaign. There lies the puzzle that baffles me. Probably, too, there lies the sole obstacle to my being clapped in gaol like the suffragists and other felons.—*Morning Leader.*

BUY HIGH-CLASS WALKING STICKS FROM HENRY HOWELL & CO. LTD., MANUFACTURERS,
180, OLD STREET, E.C.



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Tobacco and Parliament.



DISCUSSION some little time back in the House of Commons on the subject of juvenile smoking was not the first occasion when the topic of smoking has been under discussion in Parliament, but it was a very tame affair indeed compared with the proceedings on April 18th, 1621, when the question of the importation of foreign tobacco was before the House. By James I.'s reign the habit had become very universal, and a good deal of smoking went on in Parliament. The French Ambassador wrote in his despatches that at the trial of Essex and Southampton the peers smoked incessantly all the time they were debating on their verdict. James, as is well known, detested smoking, and on one occasion when at a Court function a song highly eulogistic of tobacco was sung he rose from his place and left the room in disgust. In his famous "Counterblaste to Tobacco" he poured out the vials of his wrath upon all such as indulged in it. "Tobacco smoke" he delicately described "as a stinking fume," "the lively image and pattern of hell, and like hell in the very substance of it, for it is a stinking, loathsome thing." "Smoking," he says, "is a custom loathsome to the eye, harmful to the brain, dangerous to the lungs, and nearest resembling the horrible Stygian smoke of the pit that is bottomless." There were, of course, many found ready to follow the Royal lead, and the denunciation of smoking from the pulpit was very common in the early part of the seventeenth century. Nevertheless, smoking became increasingly popular, and the demand for tobacco was greater and greater. So, for the sake of the colonies, it was considered advisable to prohibit the importation of foreign-grown tobacco into England, and in the debate on the motion anti-smokers gladly availed themselves of the opportunity which it presented for inveighing against the habit. Whether this was done from conviction, or whether it was with a view to give satisfaction to the Court, does not appear. Not content with prohibiting the importation of foreign tobacco, many of them expressed themselves in favour of all tobacco, whether foreign or Colonial grown, being kept out of the kingdom, alleging that such a measure would be for the good of the nation at large. Sir Guy Palmes, member for Rutlandshire, declared that "if tobacco be not banished it will overthrow 100,000 men here in England;" for it was now so common that he had seen ploughmen take it as they were at plough. The Master of the Wards said that tobacco was a great prejudice to the State without all question, and that he wished to banish all tobacco in respect of the decay of trade and coin and the spoiling of the subjects' manners by it. Sir Jeremy Horsey, Member for Eastlow, was very plaintive. He said that "he thought not to have had to speak of this vile weed." When he was first "a Parliament man" this vile weed was not known. "Thousands," he asserted, "have died of this vile weed." One of the members for Bury St. Edmunds, Sir Thomas Jermyn, who also took part in the debate, said that he "loved tobacco as ill as any," adding the saving clause, however, "if ill tobacco."

But while the enemies of the vile weed grew more and more rabid in their denunciation of those who patronised it, these, for their part, continued to enjoy their pipes without paying much attention to them, and in time became almost as extravagant in the terms in which they praised the much abused "stink." "The most sovereign and precious weed that ever the earth tendered to the use of man," sang Ben Jonson, who also calls it "a noble medicine" and "the divine herb." Virginia is described by one devotee as "the country which God hath honoured

and blessed with this happie and holy herbe." "Tobacco is the key to diplomacy," declared Lord Clarendon later; "diplomacy is entirely a question of the weed." Lord Byron says that "he that doth not smoke hath either known no great griefs or refuseth himself the softest consolation next to that which cometh from heaven."

It sounds strangely in our ears, but it is a fact that there was a time once in the period of our history when children were not only allowed to smoke, but when they were actually made to do so by their parents. This was at the time of the great plague (1665). Tobacco was recommended as a preventive of infection, and it was very generally taken for this purpose. The physicians and others who attended on the sick, the men who went round with the carts collecting the dead, all took it freely, and generally smoked during the performance of their duties. There was a popular belief to the effect that no tobaccoists or any members of their households took the disease, and, in consequence, it gained the reputation of being an excellent preservative. Many young children were actually made to smoke in order to preserve them against infection, and as long as the plague lasted the boys at Eton were obliged to smoke in the school every morning. One of them, Tom Rogers by name, used constantly to remark in after life the worst thrashing he ever had in his life he had at Eton one day for not smoking! Pepys, in his diary, mentions that he had recourse to tobacco. "This day, much against my will, I did, in Drury Lane, see two or three houses marked with a red cross upon the doors, and 'Lord have mercy upon us!' writ there; which was a sad sight to me, being the first of the kind that, to my remembrance, I ever saw. It put me into an ill conception of myself and my smell, so that I was forced to buy some roll-tobacco to smell and to chew, which took away my apprehension."

Whether it be a good disinfectant or not its delicate flavour is not always appreciated to the full. A story is told of some Fiji Islanders who were interviewed by Commodore Wilkes, during a brief visit paid to their islands. A vessel had some time previously been wrecked in a storm, the hull was still exposed on the beach, but of the crew no traces were to be found. The islanders explained that they had all come to shore, but that they had been captured by the natives. "What did you do with them?" inquired the Commodore. "Killed 'em all," replied the savage. "What did you do with them after you had killed them?" "Eat 'em—good," said the cannibal. "Did you eat them all?" asked the horrified Wilkes. "Yes, we ate them but one." "And why did you spare one?" "Because he taste too much like tobacco. Couldn't eat him nohow."—*Pall Mall Gazette.*

THE MISSOURI CORN-COB PIPE.

Some swear by light Havana leaf that's rolled in slim cigars
By swarthy Cubans' swarthy hands beneath the southern
stars;
And when they puff the fragrant weed, mayhap the curling
rings
Show visions of fandangoes gay, and strumming, humming
strings;
I know not—but in truth I know My Lady Nicotine
For me enchantments lovelier hath, delights more kind
and keen:
The pipe that grows in happy fields where I so yearn to be—
The old Missouri meerschaum, lads, and that's the smoke
for me.
—Robertus Love.

MURATTI'S TOBACCO KIOSK AT THE EXHIBITION.

Messrs. MURATTI, Sons & Co. Ltd., determined to make a bold show, have erected a splendid cigarette kiosk close to the bandstand in the Elite Gardens of the Franco-British Exhibition. The building (a photo. of which we reproduce) is most artistic in design, and contains ample accommodation. It has a large door in the centre and a small door at each corner, the colours being white and gold. This will be a fine advertisement, and should prove a very great attraction to all, while our French neighbours in particular, to whom the firm's goods are already familiar,



since they are sold throughout France, will no doubt avail themselves of the opportunity of buying cigarettes of the finest quality at very much lower prices than the heavy duty in their own country permits.

We have no doubt that Messrs. Muratti will reap a rich reward for the very great expense incurred, and there should be a big boom in "Aristons." Retailers should avail themselves of the opportunity to place orders, as we fully expect that all over London there will be endless inquiries for the almost endless varieties of cigarettes manufactured by this enterprising company.

United Kingdom Cigar Manufacturers' Federation.

REPORT of the Committee presented to the Ninth Annual General Meeting, held at the Victoria Station Hotel, Nottingham, on Monday, May 11th, 1908:—

Your Committee have pleasure in presenting their Ninth Annual Report.

They beg to report that, in accordance with a resolution passed at the last annual meeting, a general meeting of cigar manufacturers was held at the Victoria Station Hotel, Nottingham, in June last, when the question of duty on imported leaf for cigar purposes, in view of the excessive moisture in cigar tobacco generally, was fully discussed. A Sub-committee was appointed to go thoroughly into the matter, and report to a subsequent

meeting, with the object of this Federation approaching the Chancellor of the Exchequer before the introduction of the next Budget. A voluminous report has accordingly been prepared, and a Memorial has been forwarded to the Chancellor of the Exchequer, suggesting that the duties charged upon imported tobacco should be based upon the quantity of actual tobacco, after deducting the moisture and sand. The desired alteration has, however, not been obtained, but your Committee will not relax their efforts until their object has been attained.

The question of workmen's compensation insurance under the new Act, has also occupied the attention of your Committee during the past year, and many members have thereby been enabled to insure at considerably reduced rates.

It is also very satisfactory to note that the Stamp Duty on debentures for the payment of drawback on exported tobacco, which was taken up by your Committee last year, has been abolished, mainly owing to their efforts.

In view of the recent prosecutions the question of the Spanish wording is having the serious attention of the Federation, and your Committee have called a general meeting of all British cigar manufacturers to discuss the question.

It is recommended that the following new rule be substituted for Rule 3, viz. :—

"Candidates who have been previously proposed and seconded by members in writing shall be deemed to become members of the Federation on payment of the annual subscription; and shall be supplied with a copy of the rules of the Federation."

The necessary formal notice has been given to the Secretary.

The Committee regret to report the loss by death of Mr. G. J. Freeman, who was an honorary member of this Federation.

The London Cigar Manufacturers' Association has been wound up, and all the members are joining this Federation. Numerous other matters of importance to the cigar trade have also been dealt with by your Committee during the past year.

The officers to retire, who are eligible for re-election, are as follows:—*President*, Mr. A. S. Catlow; *Vice-presidents*, Mr. A. H. Dexter and Mr. C. A. Goodman; *Treasurer*, Mr. T. J. Fletcher; *Committee*, Messrs. J. Kennedy, W. Sykes, M. Hirst, W. H. Fletcher, P. L. Lambert, and R. Wolf; *Auditor*, Mr. J. Nevin.

The Cash Account for the year ended December 31st, 1907, is appended herewith.

By order of the Committee,

May 8th, 1908.

A. S. CATLOW, *Chairman*.

CASH ACCOUNT FOR THE YEAR ENDED DECEMBER 31ST, 1907.

INCOME.		£	s.	d.	£	s.	d.
To Balance brought forward from last year					34	12	0
MEMBERS' SUBSCRIPTIONS:—							
27 at £1 1s.	.. .. .	28	7	0			
1 at 10s. 6d.	.. .. .	0	10	6			
					28	17	6
BANK INTEREST	.. .. .	0	19	6			
Less Commission	.. .. .	0	5	0			
					0	14	6
					£64	4	0
EXPENDITURE.		£	s.	d.	£	s.	d.
By SUNDRY PAYMENTS:—							
Postages, Stationery, &c.	.. .. .	3	1	3			
Printing	.. .. .	4	7	0			
					7	8	3
Hire of Rooms for Meetings	.. .. .	1	1	0			
Sub-Committee's Expenses in connection with the Tobacco Duty	.. .. .	3	0	0			
Secretary's Salary	.. .. .	10	10	0			
Balance in Bank	.. .. .	42	4	9			
					£64	4	0

THE FIRST AND ONLY "GRAND PRIX" EVER AWARDED FOR WALKING STICKS WAS GIVEN AT THE PARIS EXHIBITION IN 1900 TO HENRY HOWELL & CO. LTD., 180, OLD STREET, E.C.

THE BRITISH & EGYPTIAN CIGARETTE DUTIES.

SINCE Lord Cromer's adherence to the Unionist Free Trade group a considerable amount of discussion has arisen with regard to whether or not his fiscal policy in Egypt was consistent with Free Trade theory. As Lord Cromer himself remarked at the Glasgow luncheon, that question is only one of his personal consistency, and cannot affect the merits of the fiscal controversy. But the history of the working of the Egyptian cigarette tax and the effect of foreign tariffs on the Egyptian cigarette industry, as gathered from Lord Cromer's own annual reports and from official statistics, provide most striking lessons in the actual working of tariffs. The result appears to be entirely inconsistent with the Free Trade theory, of which Lord Cromer is so able an exponent.

Curiously enough, Lord Cromer applied both the cardinal principles of Tariff Reform to the Egyptian tobacco duties. He discriminated between the raw material and the manufactured article, so as in fact to favour the importation of the former. However virtuous may have been the intentions of the framers of the tariff, its practical effect was to encourage the development of a home cigarette making industry. Secondly, he adopted the principle of preference, which he extended, not to Great Britain or the Empire, but to Turkey, his nominal suzerain.

The Decree of 16th June, 1902, regulating the tobacco duties, enacts as follows:—

Art. 1.—From and after August, 1902, tobacco, the origin of such countries as have no special arrangements with Egypt may be imported, subject to paying the following import duty:—

- (a) £(E)0,220 mill. per kilo. on tobacco in the leaf.
- (b) £(E)0,270 mill. per kilo. on tobacco in the leaf, stripped of its stems, stalks, or median ribs, and also on cut, pressed, and powdered tobacco and on cigarettes.

Art. 2.—Tobacco accompanied by a regular *raftich* establishing the Turkish origin, or by a certificate of origin clearly showing that it is native of a country having a special arrangement with Egypt, shall continue to be subject to the decree dated April 27th, 1894.

The italics are ours. In none of Lord Cromer's official reports do we find any mention of trouble with foreign Governments arising from the adoption of the principle of preference and this open offer of special tariff arrangements; nor do we hear of any complaint by the Egyptian people concerning the protection, amounting to 22 per cent. of the tariff, given to the home cigarette manufacturer. It is true that Lord Cromer prohibited the development of an Egyptian tobacco growing industry, lest he should thereby lose a profitable source of revenue. Whether that policy, which Mr. Garvin aptly describes in the February *National Review* as "compulsory Cobdenism," commended itself to the Egyptian people we have no means of knowing, but he did not put an embargo on cigarette manufacture, which has become a very important Egyptian industry. Avowedly in order to encourage and develop the export of Egyptian cigarettes, Lord Cromer gave a rebate of 50 per cent. of the import duty on the tobacco to the exporter. On Free Trade principles this should have been exactly equivalent to a similar reduction in the import tariffs of foreign States. But in his report for 1906, remarking on the fact that he had refused a further rebate, Lord Cromer says:—"In 1891 we decided to give a drawback amounting to 50 per cent. on export. . . . I was disappointed to learn subsequently that in so far as foreign consumers of Egyptian cigarettes abroad were concerned, they appeared to have derived no benefit. The whole profit seems to have gone into the hands of middlemen." So that, as

usual, the Free Trade theory refused to work as soon as it was tested by experience. Later on, in the same report, he gives as a further reason for refusing the rebate that Germany, who is the principal consumer of Egyptian cigarettes, had recently raised her import duty more than the corresponding excise on home manufactured cigarettes, and that that tariff, being "avowedly protectionist," any increase of the Egyptian drawback would be immediately followed by a corresponding increase in the German Import Duty. Taken along with the former statement, this really means that Germany would prefer the benefit of an increased Egyptian drawback to accrue to her revenue rather than to Egyptian and German middlemen, which does not appear to be an altogether unreasonable attitude.

Lord Cromer then goes on to say, "I take this opportunity of speaking of the effect produced on the Egyptian cigarette trade by the increase of the duty in the United Kingdom from 3s. 10d. to 4s. 10d. in April, 1904. The quantity exported to the United Kingdom fell from 272,000 lbs. in 1903 to 261,000 in 1904, and 229,000 in 1905. This increased duty was, of course, imposed, not in order to afford protection for home industries, as in the case of Germany, but for revenue purposes. . . ." Apparently to Lord Cromer's mind "intention" is the only thing that matters. So long as we merely intend to raise revenue and keep our eyes shut tight to the obvious protective effect, we may do what we like. In Germany they use a tariff with eyes open, wide open, to any possible effect upon industry—that is Protection; here we use the same tariff with closed eyes—that is Free Trade.

The actual result of the change made in 1904 may be deduced from the statistics of importation of cigarettes.

	1903.	1904.	1905.	1906.	1907.
	lb.	lb.	lb.	lb.	lb.
From U.S.A.	161,898	18,827	25,216	20,333	15,947
From other countries	405,940	375,115	329,631	306,781	329,437

The trade with the United States has been so much affected by the fight between the American Tobacco Company and the Imperial Tobacco Company that it cannot be taken as a true index of the effect of the tariff. The effect upon trade in cigarettes with other countries is patent from the figures, and Lord Cromer shows how far the decreased importation has meant a loss to Egypt. But has the British consumer lost anything at all? Anyone familiar with the tobacco trade will agree that the taste for Turkish and Egyptian cigarettes is more widespread than ever, and, what is more remarkable, Turkish and Egyptian cigarettes are cheaper than ever before! The reason is obvious. The increased duty on the cigarette has encouraged the importation of the tobacco, and the cigarettes are made in home factories. The industry once started, home competition has so reduced the price that excellent Turkish and Egyptian cigarettes are sold at little, if any, greater price than those of American tobacco. It is true that those who persist in having the well-known brands manufactured in Cairo require to pay for that luxury. But those who are content to use the products of home factories are being supplied with practically the same article at much lower rates.

As an example of the working of a tariff arranged on sane principles to favour home manufacture, we could ask for nothing better than the cigarette tax. A new industry has been created at home, and internal competition has prevented any burden falling on the general body of consumers; on the contrary, they are supplied more cheaply than ever before. But, say the Free Traders, "The revenue must

have suffered." Not at all! Taking the 1907 figures, the extra shilling upon 320,437 lbs. of cigarettes gives £16,771 17s. Imported cigarettes have decreased by 76,503 lbs. If the whole former duty of 3s. 10d. per lb. were lost, it would only amount to £14,663 18s. 6d. But during this period the total import of unmanufactured tobacco has greatly increased, and it is paying duty at the rate of 3s. per lb., so that the loss is only 10d. per lb. on 76,503 lbs. at the most—viz., £3,182 12s. 6d. Therefore, by raising the cigarette duty without a corresponding rise in the raw material, or a corresponding Excise duty on home-made cigarettes, Mr. Austen Chamberlain made it a tax on the luxury of comparatively rich people, instead of a tax on the luxury of the great mass of consumers. The revenue has gained, the poorer and by far the larger class of consumers has gained, and the workers in home factories have gained. In fact, the revenue has been raised in a more productive, less oppressive, and more beneficial manner than hitherto. If these be the natural results of applying Tariff Reform principles, the sooner they are applied to a few more industries the better.—*The Scotsman*.

The Tobacco Trust and the Government.

SOME SUGGESTIONS.

WE have received the following letter from a correspondent who signs himself "A Tobacco Dealer who, in fear of giving offence to the Trust, prefers not to disclose his identity." It is not our practice to take notice of anonymous communications, but there are exceptions to every rule, and we think the letter of sufficient interest to warrant our making an exception in its favour:—

"If the Liberal Government is true to their pledge of Free Trade, why do they allow a monopoly under protection? The Imperial Tobacco Company, Limited, which is the greatest monopoly in this country, is positively protected by the Government. They (the Imperial Company) have built up within the last few years a colossal Trust, the worst this country has ever seen.

"Nobody knows this better than the Government, especially the Exchequer, and records show that every year many manufacturers are driven out. During the last two or three years over ninety manufacturers have had to close their doors and go out of business. The Chancellor of the Exchequer knows better than anybody who got the trade! The Trust—that gigantic tobacco monopoly which is in our midst, notwithstanding the Government who are pledged to Free Trade.

"The Tobacco Trust has a capital of 18 millions, yet the same amount of business could easily be done with a capital of five millions, and on such a capital it would show a profit of over 60 per cent.

"The tobacco dealers of this so-called Free Trade England are nothing better than slaves at the command of the Trust. One-half of the dealers can hardly make a bare living, their profits being so small that they can scarcely exist.

"Now I contend that this is not Free Trade, and if there is anything in the pledge given by the Government it is high time they made inquiries into the workings of the Tobacco Trust and its dealings with the independent manufacturers and small traders of Great Britain.

"If the Government require money for their old age pension scheme (the people are taxed highly enough already) I suggest that it should look to the profits of this monopoly as a source of revenue.

"A word also about the Bill introduced by the present Government, having for its object the suppression of smoking among juveniles.

"Prohibition by Act of Parliament will not prevent youths smoking. This is being demonstrated in practice

in the United States. With all the efforts to prohibit cigarette smoking among juveniles, the manufacture of cigarettes in the United States of America showed an increase last year of 1,600,000,000.

"The Bill before Parliament does not, I contend, go to the root of the matter. The only way to stop juvenile smoking is this: Let the Government prohibit the Trust from manufacturing and selling cigarettes in packets of five for a penny; let the minimum number of cigarettes that can be sold be fixed at 10 for 2½d., or even 10 for 3d. a packet. Very few boys can afford to purchase a 2½d. or 3d. packet of cigarettes, while the same class of lads can easily expend a penny.

"Another matter of particular importance in connection with smoking among juveniles is to stop the Trust from inserting pictures in packets of cigarettes. Everyone has at one time or another been pestered by small ragged boys who wait outside tobacconists' shops and plead smokers for the pictures from the packets of cigarettes.

"The collection of picture cards from the cigarette packets is the first inducement to the boy to take to smoking, and this should be stopped.

"If the Chancellor of the Exchequer does not see his way clear to prohibit the manufacture and sale of five for a penny cigarettes, I suggest that he imposes a surtax of, say, a shilling a pound on cigarettes that are made up in less than 10 in a package. This, of course, will help stop smoking among juveniles, and the Government will gain in revenue as a result of the surtax a sum of not less than a quarter of a million pounds a year, which could go towards the fund now being raised for old age pensions or in reduction of taxation generally.

"The Trust—the Imperial Tobacco Company—are today making from £800,000 to £1,000,000 sterling per annum from the sale of five a penny cigarettes, and if the tax I suggest be imposed by the Government, they—the Imperial Tobacco Company—will be paying something for the injury done to the lives and health of juvenile smokers."—*John Bull*.

The *Japan Chronicle* states that, according to investigations made by the Japanese authorities, the total number of tobacco retail dealers in Japan in April, 1907, was 349,380, showing an increase of 59,806 on the figures for April, 1906, an addition of nearly 5,000 per month. There were in addition 1,615 Government agents' stores, which makes 216 retail shops under each agent on an average, or one shop for every 133 head of the population. Assuming each family to consist of five members, this works out at one shop for every 26 families. There is a continued increase in the demand for the better qualities of tobacco, such brands as the "Fuji," "Shikishima," "Shiramme," and "Satsuki" (the last two are Japanese cut tobacco), while the inferior qualities, such as the "Nadeshiko," "Momji," &c., are gradually losing their place in the market. Owing to the scarcity of supply of Hadano, Mito, and Satsuma leaves, the demand for cigars of good quality cannot be met. In the light of these statistics it is not surprising to learn that tobacco smuggling has been considerably practised in late years in Japan to satisfy the ever-growing demand. The traffic has been carried on mostly through fishing boats along the coasts of Tsushima, Iki, North-western Kiushu, and other places. A fisherman cannot smuggle more than ten or twenty cigars at a time, but the total amount of tobacco smuggled represented a good deal. Cigarettes smuggled from foreign countries seem to be sent over to Korea, and thence into Japan. Some time ago smuggling of cigars on a great scale was discovered. Three army officers of high rank, two nobles, and a journalist were involved, and the total value of the tobacco was estimated at £6,825. Much smuggling was done with the assistance of Government officials, and many ingenious devices are resorted to. The Government, however, is now engaged in checking the practice, the authorities of all departments being united in a joint effort to this end.—*Daily Telegraph*

Revision of Tobacco Duties in Canada.

The Board of Trade have received, through the Colonial Office, an extract from the debates in the Canadian House of Commons, on 17th March last, relating to the Budget. The Minister of Finance stated in his Budget speech that it is proposed to make important changes in the Excise duties leviable, under the Inland Revenue Act, on tobacco manufactured in the Dominion.

These changes, he stated, will not take effect immediately, but will come into operation by a proclamation to be issued by the Governor-in-Council.

The proposed rates are given below, together with the Excise rates on tobacco at present leviable under the Inland Revenue Act, in the Dominion, for the purpose of comparison:—

Articles	Rates of Excise Duty.	
	Present Rates.	Proposed Rates.
TOBACCO.		
Chewing and smoking tobacco, fine cut, cavendish, plug or twist, cut or granulated, of every description; tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened, and all fine-cut shorts and refuse scraps, cuttings and sweepings of tobacco made from raw leaf tobacco or the product in any form, other than otherwise provided, of raw leaf tobacco per lb.	Dol. cts. 0 25	Dol. cts. 0 5
Common Canadian twist, when made solely from tobacco grown in Canada, and on the farm or premises where grown, by the cultivator duly licensed therefor or in a licensed tobacco manufactory per lb.	0 5	0 5
Snuff made from raw leaf tobacco, or the product in any form of raw leaf tobacco, or any substitute for tobacco, ground, dry, scented or otherwise, of all descriptions, when prepared for use per lb.	0 25	0 5
(Damp or moist snuff, when containing over 40 per cent. of moisture, and when put up in packages of 5 pounds each, and over, is now dutiable at 18 cents per lb., the proposed rate being 5 cents per lb.)		
Snuff flour, when sold or removed for use or consumption, shall pay the same duty as snuff, and shall be put up in packages and stamped in the same manner as is prescribed for snuff completely manufactured—except that snuff flour not prepared for use, but which needs to be subjected to further processes, by sifting, packing, scenting, or otherwise, before it is in a condition fit for use or consumption, may be sold by one tobacco manufacturer directly to another tobacco manufacturer, and without the payment of the duty, under such regulations as are provided in that behalf by the department.		
Cigars of all descriptions, made in whole or in part from foreign or imported leaf tobacco, or any substitute therefor per 1,000	6 0	2 0
Cigars of all descriptions, made solely from tobacco grown in Canada per 1,000	3 0	
Cigars when put up in packages containing less than 10 cigars each per 1,000	7 0	3 0
Cigarettes, the product solely of domestic leaf tobacco, weighing not more than 3 lbs. per thousand per 1,000	1 50	2 40
Cigarettes, the product solely of foreign leaf tobacco, weighing not more than 3 lbs. per thousand per 1,000	3 0	
Cigarettes made from raw leaf tobacco or any substitute therefor, weighing more than 3 lbs. per thousand per 1,000	8 0	7 0
All foreign raw leaf tobacco, unstemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory per lb.	0 10	0 28

Articles.	Rates of Excise Duty.	
	Present Rates.	Proposed Rates.
All foreign raw leaf tobacco, stemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory per lb.	Dol. cts. 0 14	Dol. cts. 0 42
In all tobacco manufactories where less than 50 per cent. of Canadian raw leaf tobacco is used, and where 10 per cent. or more of other materials is used, such materials shall be subject to a duty of 16 cts. per lb. actual weight.		

NOTE.—The "Present Rates" given above are exclusive of the following *additional* excise duties, which are also levied under an Order-in-Council of 19th June, 1903, on tobacco:—

On foreign raw leaf tobacco taken for use in a licensed tobacco manufactory:—

- (1) Except when used in making cigarettes:
 - Unstemmed, per lb. 20 cts.
 - Stemmed 28 cts.

- (2) In making cigarettes:
 - Unstemmed, per lb. 37½ cts.
 - Stemmed, per lb. 53 cts.

On foreign raw leaf tobacco taken for use in a licensed cigar manufactory:—

- Unstemmed, per lb. 16 cts.
- Stemmed, per lb. 23 cts.

It is further proposed to make an amendment requiring manufacturers of 'wood alcohol' to take out a licence costing one dollar per annum.

A JUVENILE SMOKER.

BY EVELYN SHARP.

JIMMY has just surprised everybody by growing up. It happened, as these things do, in about five minutes. One morning he seemed to wake up as usual, with a round cherubic face and a soprano voice. Then, just because you turned your back for a moment, he was transformed into something very long and bony, with a deep bass voice and a pipe. No pumpkin ever became a fairy coach half so quickly; and his Aunt Rebecca, not being a fairy god-mother, received a distinct shock when the new Jimmy came round to see her on his birthday, as he always did.

"Who would have known the child?" she demanded, as Jimmy went off to smoke a pipe ostentatiously under the eyes of the gardener. "Why, he looks seventeen at least!" "He is seventeen, mother," Phœbe pointed out; and her mother, looking at her, then perceived for the first time that Phœbe had grown up, too. "Yes, dear," she agreed, feeling suddenly like a fairy coach that has been turned back again into a pumpkin; "but I wish I had thought of that before I bought him 'Greek Stories for the Young.'" "I did tell you, mother, darling, that the preface began 'Dear Children,'" mentioned the dreadfully superior young person who had once been Aunt Rebecca's little girl. She added complacently that she was glad her present for Jimmy was an Omar Khayyam. Aunt Rebecca, confessing that she had never read Omar Khayyam, hoped that Jimmy would like it better than Henty. "Oh, I don't suppose he will like it better, but I know he would sooner have it for a present," explained the astute Phœbe, who had bought it entirely on the recommendation of the book-seller, and had found it very dull reading herself.

THE ART OF GROWING UP.

Then the new Jimmy came back, trying not to look self-conscious as he knocked the ashes out of his pipe. "It doesn't colour very evenly, does it?" he observed. "How long have you had it?" asked the two women who bent over the little brown bowl sympathetically. "Oh, daddy

gave it to me this morning," answered Jimmy, blushing a little. It was one of the very few occasions in his career when he felt tempted to circumvent the truth. Phœbe pounced upon her opportunity. "It takes about five years to colour a pipe properly, doesn't it?" she asked sweetly.

Jimmy put the pipe in his pocket and inquired rather hastily after Uncle James. "Oh, he's all right, except when anybody mentions juvenile smoking," said Phœbe. "There's been a Bill about it, you know, and he wanted the age to be eighteen, and—" "But Uncle James isn't in Parliament," interrupted Jimmy. "No, I wish he were," sighed Phœbe, with unconscious cynicism; "Uncle George is in Parliament, and he doesn't mind whether Bills pass or not!"

The new Jimmy behaved admirably over his presents. He kissed Aunt Rebecca, and pretended not to see the insult in the preface; and he said Omar was a topping chap, and so was Phœbe; and might he have another pipe before lunch? Aunt Rebecca, being a kind and sporting aunt, rose to the occasion splendidly, and said she did not mind a bit as long as the house did not smell of smoke when Uncle James came home, because of his views on the State control of ju— of smoking. Jimmy acquiesced gravely, remarking that he did not believe in kids smoking himself; it spoiled their appetite. By the time luncheon was over everybody felt that this particular effect of premature smoking was not to be observed in Jimmy.

YOUNG ENGLAND.

"What are you going to do with him, Phœbe?" asked her mother, early in the afternoon. Phœbe looked rather hopeless, having been disconcerted by the magnificent air with which Jimmy had held open the door for her and then remained in the dining-room to smoke by himself. In the old days they would have raced off together and spent the afternoon with stamps, rabbits, developer, and toffee. "Well, amuse yourselves as you like, but don't let the house smell of smoke when father comes home," said Aunt Rebecca; and she went out to pay calls, rather meanly, Phœbe thought.

The house did not smell of smoke, when Aunt Rebecca returned about six o'clock. Instinctively, she made her way to the schoolroom, that home of lost hobbies, and opened the door softly, lest she should disturb a reading from Omar Khayyam. It was not FitzGerald's incomparable verse, however, that met her ear. "Well, you are a silly little jossler!" came from Jimmy—the oldest Jimmy that ever was!—"I told you not to lift the saucepan—" "I know; that's why I did!" followed from a defiant Phœbe; "you've been tasting all the time, and—" "Well, of all the—!" fired back Jimmy.

Aunt Rebecca glanced at the stamp album on the table, at the saucepan on the floor, at the streak of toffee across the vellum cover of the latest edition of Omar Khayyam. "Well, children!" she said, forgetting the vast age of the two young persons she was addressing. They looked round with a start. Phœbe did things to her back hair hurriedly. Jimmy pulled his long legs together and threw himself into a chair. "Dear me, I haven't had a pipe all the afternoon," he observed, and proceeded to have one with as near an imitation of a father's manner as he could assume in the time. It was not a very successful imitation, fathers not usually being handicapped with a mouthful of toffee.

THE AGE OF UNDERSTANDING.

So the house did smell of smoke when Uncle James came home. But he did not say a word about the Bill, or anything controversial like that. He gave Jimmy a sovereign, and told him where to get his tobacco in future. "Juvenile smoking?" he said, when Aunt Rebecca twitted him over it. "My dear, that boy is years older than you or I!" "It's very rum," said Jimmy, when Phœbe saw him off from the doorstep. "There's father, who voted against that rotten Bill, making no end of fuss before he gave in about my smoking; while Uncle James—" "Oh, that's

because he isn't your own father," said Phœbe. "Now, I daresay your mother would let me have a low dress with a train and a silk foundation. But mine would like to pass an Act of Parliament against it!"

And Aunt Rebecca, who overheard, wondered what the fairy godmother would have felt like if the pumpkin had insisted on becoming a fairy coach without any help from her.—*Morning Leader*.

THE SMOKER'S PALATE.

WAYS OF TESTING NEW TOBACCOS.

Somebody said somewhere that the characteristics of good tobacco were like the characteristics of good books. In the first place, both good books and good tobaccos are, comparatively speaking, rare. In the second place, they both improve with use. The more you read good books and the more you smoke good tobacco, the more your admiration for these respective joys of life deepens and expands. You can pursue the analogy indefinitely through innumerable phases of comparison, and just as your fancy directs. But comparisons are always tedious.

One thing, however, the foregoing seems to illustrate with an unusual clarity, and that is the fact that good tobacco grows slowly in favour when judged by a discriminating palate. Many persons when trying a new tobacco express disappointment and refrain from experimenting again, but the truth is that if anyone has been smoking a certain tobacco for any considerable length of time his palate is so vitiated that it is impossible accurately to test the qualities of any new tobacco. All that the smoker notices at first is an uncommon flavour. This is naturally distasteful, and the new tobacco is discontinued.

The ideal way of pronouncing on the merits or demerits of tobacco blends and mixtures is really to bring to the act of judgment what may be termed, for lack of a more expressive term, a virgin palate. One should abstain from the act of smoking for some little time before testing any new blend. But this is somewhat in the nature of an extravagant demand. It necessitates a certain amount of endurance, and is therefore never likely to be popular. Still, without going to the length of turning oneself into an improvised martyr, it is easy to see that if one attempts to test the virtues of a new tobacco with the flavour of another still clinging to the palate it is impossible to arrive at any accurate judgment.

A connoisseur in smoking has laid down the axiom that one should never smoke a great quantity of a new tobacco at a single sitting. It is wise to smoke one pipeful, then to lay the pipe down and return to it later, perhaps, smoking another tobacco in the interval. If you smoke a new tobacco in this fashion at frequent intervals, you should be able to tell, having smoked two or three ounces, whether the fresh blend is full-bodied and well-flavoured. But to try a single pipe of new tobacco, throw it down in disgust, and afterwards stigmatise the tobacco as bad, is to act in the manner of some literary critics, who abuse a book because its first two or three paragraphs have not been constructed to their liking. In both cases one must be patient to grow familiar with and appreciative of a new style.—*The Tribune*.

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If your advertisement in the local paper tells about a new kind of patent pipe, then that is the thing to put in the window. It will strengthen the advertisement.

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