

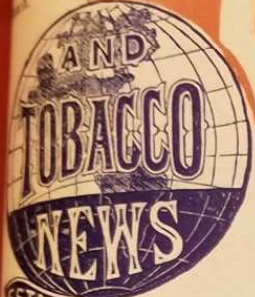
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The Cigarette World



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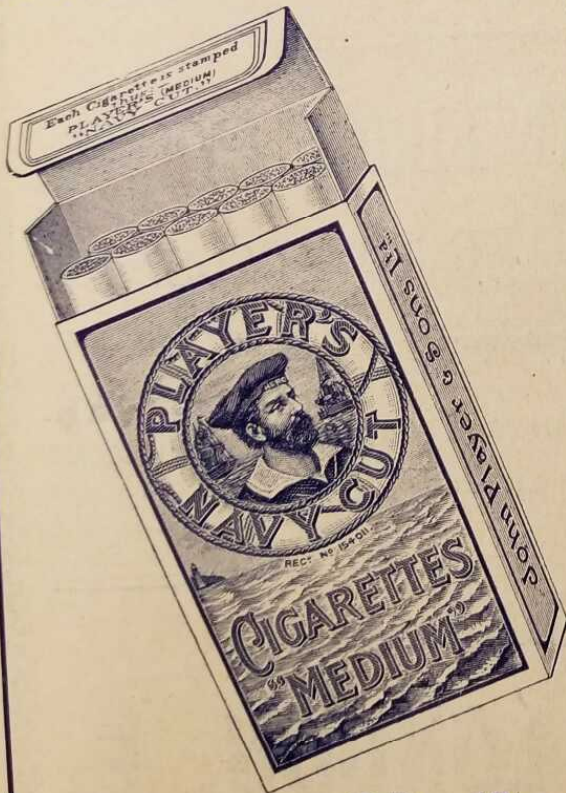
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The Cigarette World

AND TOBACCO NEWS.

NOVEMBER 15th, 1904.

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

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

THE TURN OF THE TIDE.



HERE is a tide in the affairs of men, which, taken at the flood, leads on to fortune." Retailers, let there be no mistake, the tide has come; are you going to take it at the flood, or are you going to once more let your opportunity slip by, perhaps never to return? The great movement depends entirely upon you; you can either make or mar it—either it will fizzle out, and the Alliance brands disappear from the market, or, helped by your zeal and energy, they will take a firm hold of the public, and many others will be added to increase your profits and to provide funds for carrying the work of the organisation throughout the length and breadth of the land. In the past advertising of proprietary brands on a colossal scale created a big public demand, so that you had to stock them whether you liked it or not, and the manufacturers reduced your trade profits to vanishing point, so that in fact you paid every penny of the cost of

For Price Lists of THEODORO VAFLADIS & CO.'s Imported EGYPTIAN Cigarettes Apply MELEBOURNE, HART & Co., 19, Basinghall Street, E.C.

ESTABLISHED 150 YEARS.

TADDY & CO.,
Tobacco, Cigarette, and
Snuff Manufacturers,
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PACKET SHAGS, PACKET BIRD'S EYE, &c.
ROLL, TWIST, and CAKE TOBACCOS.

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Flaked and all Descriptions of Fancy Tobaccos in Embossed
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45, MINORIES, LONDON, E.

advertising and a good deal more to swell the coffers of the rich capitalists who built up their fortunes on your shoulders. The case is now different; the firm who are producing the Alliance Brands are not going to spend vast sums in advertising, which must come either out of your pockets or be at the expense of the consumer. They are going to give you a handsome profit, and they will secure the support of the public by giving them full value for their money. Large advertising can and does succeed in selling inferior articles at a high price, for the consumer, daily experience teaches us, is very easily gulled, but in the present instance quality only can secure a good permanent sale, and it is clear that no amount of pushing will be much use unless the articles are of sterling merit. It is your task to get your customers to try the brands. When they have done so they will come back for more, and will be the means of bringing other customers. In saying this we are not speaking at random, because we have learned from careful inquiry that already the most gratifying success has been attained, and some of the new brands are in much greater demand than had been hoped by the most sanguine supporters of the new scheme. It cannot be denied that there are many timorous souls who seem afraid to stock the excellent lines which have been placed on the market, but sooner or later they will be forced to do so, because if we are not vastly mistaken there is going to be a big public demand, and what the public want the retailer must stock, or lose a good deal of his trade; therefore it is as well to come in at the start and help to make the goods boom, since you will have to do so in the end. Moreover, this is just the very time when you can best assist those who are trying to drag you out of the slough of despond in which you have all been wallowing for so long. The Christmas trade gives you the best possible opportunity of introducing new articles to your customers; every Christmas sees hundreds of specialities placed on the market and readily sold. Why not make the Alliance Brands prominent; we do not say to the exclusion of other brands, since this would be manifestly unfair, but at any rate among your leading lines? If you will do this you will certainly turn casual buyers into permanent customers, and you will have the satisfaction of reflecting that you are getting a real living profit in return for your exertions. Much work has been done by the able and unselfish men who have engineered this movement, and they are both ready and willing to continue their exertions, but you must help yourselves, or all their labour will have been entirely thrown away. We have often appealed to you to cast aside your sluggishness and be up and doing, as those engaged in other trades are; we again appeal to you, and we are very confident that we shall not appeal in vain. Remember that apathy has been the curse of the tobacco trade in the past, and show yourselves now alert and enthusiastic, and you shall assuredly reap a rich harvest. Already from far and near come accounts of the growing demand, already are the working classes realising that tobacconists who stock the new brands should be supported, because good value is given, and because the manufacturers give those who sell

them a fair living profit. It needs now but a little more effort to secure victory, therefore be up and doing.

* * * *

Quite a sensation has been caused in trade circles by the offer of the liquidator of Ogdens, Ltd., to pay £100,000 in full settlement of all claims. This offer only applies to those who have not entered upon litigation, and it has been generally accepted. Under the circumstances we certainly think acceptance was a wise course, for though we are very confident that Ogdens will lose their appeal to the House of Lords, yet the law's delays are very great, and it is wiser to take a substantial offer than risk litigation, which, even in the event of success, must prove costly. We are aware that different views have been expressed by Mr. Nathan's Association, but this does not in any way alter our opinion, and we shall be surprised indeed if more than 90 per cent. of those affected do not close with the offer.

* * * *

We are much pleased to be able to announce that there is a good prospect of an early settlement of the cigar makers' dispute. The Board of Trade have intervened, and as a result both sides have agreed to submit all points in dispute to arbitration. The arbitrator chosen is Sir William Markly, K.C.I.E., and we feel confident that the matter is safe in his hands, and that his award will give every satisfaction. When we consider that a great amount of bitterness had been introduced into the struggle, we think that both sides deserve great credit for having the common sense to close the struggle and mutually agree to refer their differences for settlement to an independent arbitrator. We hear that at Ipswich, where all the members of the Cigar Makers' Union have been on strike since October 8th, great satisfaction has been expressed at the courteous reception a deputation met with at the hands of Messrs. Churchman & Co. We trust that all matters may now be speedily adjusted, and that the old good feeling between employers and employed may soon be restored.

NEW LINES.

MOSLEM MIXTURE.—From the energetic and enterprising firm of Messrs. Sadler & Moore, of 13, Spital Square, E., we have received samples of a mixture which has for some time past occupied the favourable attention of the firm's regular customers, but is now being placed on the market on a more extended plan. Under the name of Moslem Mixture (in reference to the New Moslem Cigarette Co., with which firm Messrs. Sadler & Moore are closely identified), this tobacco is now being packed in all the regular sizes from 1 oz. tins upwards, the 1 lb. tin being specially adapted for counter use. The mixture is a happy blend of fragrant tobaccos, following the prevailing taste for Latakia, and as the result of personal sampling we can add our testimony to the fact that it smokes cool and sweet to the end. Moslem Mixture is listed at 5s. 6d., 5s. 4d., 5s. 2d., and 5s. per lb. in 1 and 2 oz., 4 oz., 8 oz., and 1 lb. tins respectively, and at 5d. per oz. shows a good margin of profit to the retailer. It may be obtained direct from the manufacturers, or from The Tobacconists' Supply Syndicate and other wholesale houses.

T. VAFIADIS & CO.'S Cigarettes, packed in neat tins of 25 without extra charge. (MELBOURNE, HART & CO., 19, Basinghall St., E.C.)

Pureleaf

Cigarettes,
Cigars,
Smoking
Mixture.

P. C. HANKS & Co.

Ltd.,
13, Devonshire Square,
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"PURELEAF"
SPECIALITIES

can be confidently recom-
mended to Tobacconists
with a high-class connec-
tion who desire an abso-
lutely original class of
goods, which are not cut
in price, which leave them
a good profit, and for
which repeat orders are
bound to come.

Boer Tobacco.

BURCHER BRAND.

THE BEST
Magaliesberg Transvaal Tobacco,
IN CANVAS BAGS.

BAASDORP BRAND.

The Mildest Imported.

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Honest Cigar.

If you wish to increase your
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LA VIOLINA.

2d. and 3d. Lines.

YOU WILL BE SURPRISED.

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

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MIXED PARCELS.

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

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

Factories—SHREWSBURY.

PRICE LIST FREE ON APPLICATION.

ADOLPH ELKIN & CO.,

Wholesale Tobacconists,

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LONDON, E.C.

Specialities :—

"La Nikle"—1d. Rothschild Cigar.

"Zealandia" 2d. " "

"British Pluck" Dark Flaked Virginia.

"Sportsman" " "

"Glossy" Gold Flake Honey Dew.

"My Sweet" Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

Gossip.



THINK the liquidator of Ogden's, Mr. Hood, is a very cute gentleman indeed, for he chose just the right moment to make an offer of settlement. Christmas is drawing near, and with it the retailers' best chance of getting a bit. He was therefore quite unable to resist the temptation of clutching "the ready," because he can make more out of it just now than at any other time. It is not surprising that already quite 75 per cent. of those omitted have accepted, and probably 90 per cent. will do so. I have had talks with several of the happy recipients, and one of them held forth upon the humour of the situation, for there is a humorous side to it. Large sums of money have already been spent in costs up to the present successfully, and much more will have to be spent, but the offer of settlement does not apply to these litigants, so that those who have pursued a policy of masterly inactivity and have not contributed one penny piece to the expenses reap all the reward, and leave the litigants the consoling thought that they have by their pluck and determination only succeeded in pulling the chestnuts out of the fire for others.

* * *

I quite agree with the remarks of my friend summarised above, and I might add that if litigation had not been entered upon and brought to a satisfactory issue there would have been no offer whatever made. The fact is that our smart American friends were just a little too smart for once in a way, and were simply astounded when they found that the Court would not allow them to wriggle out of their obligation. First of all they tried to bluff by threatening to appeal in every case to the House of Lords, then they tried to prevent Mr. Nathan's Association from carrying on its work on various technical grounds, but these tactics proved of no avail. They were quite well aware that their chances of success in the House of Lords were exceedingly small, and that costs were likely to be enormous, and so they thought it wiser and cheaper to settle with as many of their customers as possible so as to avoid a large cost of fresh actions should the House of Lords decide against them. Had they made a reasonable offer in the first instance they would have saved a good deal of money, but, however, all's well that ends well, and I tender my congratulations to those who have got a little in hand to cheer the festive season. By the way, mine is—(the blue pencil had to come into operation here.—EDITOR).

* * *

I have recently worn out much shoe leather and also contracted a chronic and expensive thirst in pursuit of information as to the progress of the Alliance Scheme, and no doubt Mr. Editor will take these facts, especially the latter, into consideration when sending on my modest honorarium. I ran Mr. Taylor, the energetic secretary and originator of the movement, to earth without very much trouble and found him in the best of spirits. He was exceedingly busy, but not too busy to dwell enthusiastically upon the large sales of many of the brands, and I was gratified to hear that the cigars were going particularly well; this is a healthy sign, as it is harder to get a hold for a new cigar than anything else. "Black and White" mixture is, I was told, in great demand, and there was every indication that the public were taking to all the new specialities. Negotiations are proceeding with other firms, and if things continue to do well early in the New Year many brands will be placed on the market, so that for the first time the retailer has a chance of stocking a lot of readily-saleable articles of really good quality, with a handsome

profit for his trouble in pushing them, and the further satisfaction in reflecting that every sale he makes helps to build up the Association which is working in the interests of his trade.

* * *

After leaving Mr. Taylor I made many inquiries among small retailers in different localities, and, as I expected, found a good deal of apathy—some knew nothing about the scheme and didn't seem particularly anxious to be informed, others feared the public would not come in, others again seemed to have an unaccountable dislike to getting out of the old grooves; it was only in the larger shops that I found much interest shown. However, London is always last, and though I certainly was impressed with the apathetic attitude of many towards the new movement, yet I have since been assured that this apathy is being rapidly overcome, and that London orders have recently been coming in most satisfactorily. If energy and perseverance can make the scheme a success then there is no doubt of the result, and if the present public demand continues the waverers will be obliged to send in their orders, and the enterprising manufacturers who have given so much care and attention to the new products will reap a good reward, whilst the Alliance will be provided with more money to carry out their important work.

THE SCRIBE.

A CHINAMAN'S SMOKE.—In Persia and in Japan pipes about the size of a baby's thimble are used, providing two draws, a great waste of time. It is the Chinaman, however, who in smoking gets endless work out of practically nothing at all. He carries a little box about twice the size of an ordinary silver cigarette case. This is half filled with water. In one end is a removable tiny tube to serve as a pipe. At the other end is the pipe stem. First of all he removes the tube, blows through it to remove all blockage. Then he fumbles through his awkward clothes, searching for tobacco, and produces a bit of rag in which it is wrapped. Carefully he extracts a wad of tobacco, puts away his rag, and slowly plugs the tube, which holds perhaps the tenth part of an ordinary cigarette. But he never has any matches. So he has to borrow or hunt out a brown paper stem and light it—it glows for a long time, and can be puffed into flame again—he gives a long draw; slowly, appreciatively enjoying it to its full extent for the moment or two, then back again through the old routine to find his tobacco, fill his pipe, and get it lighted. It may be very irksome, but still he enjoys it.

TOBACCO DRINKERS.—Tobacco drinking is not one of the bad habits of to-day, said a snuff manufacturer, but several hundred years ago it was a pretty prevalent custom. A poet took occasion, in 1643, to attack it. He wrote:—

To quaffe, roare, sweare, and drink Tobacco well,
Is fit for such as pledge sick healths in hell.

John Swan was the name of this poet, and the place where I found his couplet against tobacco drinking was in a book of his, a book which attacked all the vices of the age. Till I read Swan's work I was unaware that man had ever drunk tobacco. It seems that they powdered up the herb, those old-timers, mixed a half teaspoonful of it with a whisky glass of hot water, and tossed off this red-brown fluid as you or I would toss off a lemonade. The effect of tobacco drinking was like the effect of smoking. It soothed and calmed the nerves, producing a pleasant feeling of contentment. It did not appear to be particularly harmful. Many a tobacco drinker lived to a green old age.

"LA CINGARA," finest imported Mexicans.

Sole Importers: MELBOURNE, HART & CO., 19, Basinghall St., E.C.



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THE "CIGARETTE OF DISTINCTION"—

THE NEW "CRAVEN."

Although only a short time on the market the merits of the new "**Craven**" Cigarettes are now fully recognised by the public, their distinctive flavour being greatly appreciated. Smokers declare that the "**Cigarette of Distinction**" is rightly named.

These cigarettes are already firmly established favourites with smokers, so that a continual and ever growing demand is assured.

We heartily thank the tobacconists of the country for their valuable assistance rendered in placing the cigarettes prominently before the public.

The "Clarence" Pure Virginia Cigarettes ..

With the confidence of a ready demand, we are now introducing a Pure Virginia Cigarette of unequalled quality—the "**Clarence.**"

Every Tobacconist should stock our

Extra Quality Virginia Cigarettes,

"CLARENCE" Brand.

To sell at 10 for 4d. Packed in boxes of 10's, 25's, 50's, 100's; or by weight, 6d. per oz.

We guarantee the "**Clarence**" Cigarettes to **Excel** all others sold in same style package at 6d. for 10.

IMPORTANT.— A GOOD PROFIT for the Tobacconists is our first consideration.

CARRERAS LIMITED, 4, 5, 6, 7, and 8, St. James' Place,
Aldgate, LONDON, E.C.

Our Smoking Mixture.

CONSUL II. PREFERS A PIPE.—Consul II., an alleged "brother" of the late lamented human chimpanzee, has made his appearance in evening dress on the Berlin variety stage. He is even more human in his actions than his predecessor, and prefers a pipe to a cigarette.

WHAT DID THE ROMANS SMOKE?—At a depth of nine feet underground, at the old Roman fort of Aliso, near Haltern, the surface of which was proved to have remained undisturbed since the Roman occupation, fifty-four fragments of various "pipes" were found. Their shape was almost uniform, and they could be divided into three groups, one of which was characterised by clumsy and very rough workmanship. The other groups were of much finer make, and decorated with figures and Roman characters. From marks found on all of them it was evident that they had been used for smoking.—*The Standard.*

THE FRUGAL JEROME.—A friend of District Attorney Jerome tells a story of the poolroom fighter's younger and impecunious days, when he was an assistant in the office of which he is now head. "Then, as now, Jerome was a great smoker. He used to buy a cheap brand of cigars of a none too delicate quality from a Nassau street dealer. As a bonus to a steady patron, and incidentally with the hopes of getting him to buy the more expensive brand, the wily dealer would occasionally give him a Perfecto. He didn't catch his man, however. Jerome invariably gave the Perfecto to the first friend he met. 'That's not the brand I smoke,' he would explain. 'I don't dare try a Perfecto for fear I'll form an expensive habit.'"

TOBACCO AND HICCOUGH.—In a Russian medical journal, Dr. G. Tatevosoff draws attention to the excellent service which may be obtained from the ordinary snuff tobacco, as a means for cutting short hiccough. He relates an instructive case of a patient with some chronic chest disease, accompanied by violent cough attacks, in whom the latter used to be followed by extremely obstinate hiccough. The common remedies (including cocaine) failing to exercise controlling influence on the most distressing symptom, Dr. Tatevosoff at last decided to give a trial to the said old-fashioned popular means, making the patient on each occasion thoroughly snuff into his nose a pinchful of the powder until the appearance of lively sneezing. From the first the effect was truly brilliant, the hiccough subsiding as if by magic. Under the influence of the simple remedy the attacks steadily became milder, and ultimately vanished, though the patient's cough remained as intractable as ever.

DANGERS OF THE TEA CIGARETTE.—The craze of fashionable women just now is the tea cigarette. "Once let a woman begin to cultivate the flavour of a mixture of Souchong and Hyson, which, in other words, represents a blend of black and green, and she will have to consult a physician before the smoking habit is discarded." This was the statement made by a society doctor. The taste is far from disagreeable, but the after effects, in a victim's own words, are that "one's head swims, there is a desire to clutch at things to prevent falling, and a dazed condition or semi-stupor follows, then comes the realisation of a heavenly vision, and the raptures of opium eating or smoking." The deep inhalations cause a nauseating feeling, inability to eat or take any liquid but strong tea, as black as it can be stewed. Seamen when out of tobacco on a long voyage fly to dried tea leaves and coffee grounds as fuel for their pipes, and men have been known to succumb to the after effects on account of inability to take food.

PIPES AND TOBACCO. SIGNIFICATION IN AMERICAN INDIAN CEREMONIES.—Undoubtedly the countless millions of smokers owe a lasting debt of gratitude to the two humble sailors of Columbus's crew sent ashore on the coast of Cuba the first week of November, 1492, who first saw and announced to their master that they had seen the natives puffing out great volumes of smoke from their mouths and noses. Though this was the first smoking exhibition, and was an extraordinary surprise to European eyes, it had (says the *New York Tribune*) been a custom of long practice among the Indians of the North American continent. Smoking was in the past, and still is to-day to a limited degree, most intimately associated with the life history of the Indian, not only as a pastime, but as a necessary function in all ceremonies, both of the individual and the tribe. It was considered as a sort of flag of truce, and also as an evidence of friendship. Among many Indians on political and war occasions it took the place of the panned document, and the passing of the pipe in the council was equivalent to the peace protocol of modern times. In the Sioux peace pipe the stem is more significant and important than the pipe proper. The handles, two or three feet long, are symbolically adorned in beadwork, eagle feathers, and red horsehair, and in various patterns and designs of showy colours, executed by the women. These pipes were not employed for ordinary purposes, but kept sacred and reserved for occasions of making treaties and for the purpose of cementing friendship between whites and various confederated Indian tribes. Even to-day on entering a tepee of an old Sioux one can judge his welcome by the fact that the pipe is handed out by the host, for otherwise he is looked upon as an unwelcome intruder. The Plains Indians, those of the North-west Coast, and the Arctic Esquimaux, seldom smoke pure tobacco, but dilute it with a mixture called "kinnikinick," composed of dried bear berries and the leaves of the plant, pulverised by rubbing between the hands. In arranging for a peace treaty the pipe is assigned to be carried by a special bearer, considered an important personage, who goes in advance of the rest. He is recognised by the enemy and interested parties, and is not molested. The assembly being seated, the opening proceedings are begun by the head chief of the envoys taking a whiff from the peace pipe and blowing the smoke in several directions to the skies and earth. It is then offered to and smoked in succession by the opposite party, the pipe thus accepted being an acknowledgment of peace. After this the special calumet peace dance is performed. The tomahawk peace pipe was a famous type, and occupied an important place in both war and peace during the colonial wars of America. These pipes were made and distributed to the Indian allies during the war of the Revolution. The stem was several feet in length, and was decorated part of the way by skin and beaded work. On the handle, it is said, was kept a register of victories. The blade was usually made of copper or brass. The bowl was in the head of the top portion. The handle was perforated its entire length, forming a stem hole for the passage of the smoke when the implement was used as a pipe. Some of the most ancient pipes are the heavy birdstone types, weighing several pounds, found in aboriginal burial mounds. They are of hard stone. One of the most primitive styles of pipe was that used by the cliff dwellers of the South-West, as well as the ancient Mexicans. They are of glazed black pottery, and are classed as one of the most primitive pipes found in America, and one which is distributed over a greater geographical area than any other, and is probably the only type which appears common to the whole country.

Trade News and Notes.

The late Mr. SAMUEL BENNELL LISSIMORE, of Colchester, tobacconist, left estate valued at £2,187 17s. 7d.

JUVENILE SMOKING IN SOUTH AUSTRALIA.—A bill to prohibit juvenile cigarette smoking has passed its second reading in the South Australian Legislature, and will probably become law. The age below which smoking is prohibited is fixed at sixteen years.

OGDEN'S BONUS AND RETAIL TOBACCONISTS.—The Central News states that the writ in the test action against Ogden's, Ltd., has been served. The plaintiffs are Mr. H. J. Nathan, Mr. George Higgs, J.P., Mr. Frederick Higgs, Mr. W. H. Parry, President of the Tobacconists' Alliance, and Mr. H. W. Stiles. They ask, on behalf of themselves and all other customers, members of Ogden's Bonus Association, Ltd., who are entitled to share in the distribution of the bonus and profits of Ogden's, Ltd., for a declaration that Ogden's committed a breach of contract by selling its business to the Imperial Tobacco Company, Ltd., and thereby prevented the plaintiffs, and those on whose behalf they are suing, from continuing to be customers to Ogden's, and for damages for such breach and an account of profits.

TOBACCO TRADE: BUTTING.—Messrs. Edward Samuelson & Co. report:—The demand for North American tobacco has been more active during the past month, and some progress has been made with sales. The great anxiety to sell has somewhat exhausted itself, and the position is more healthy, as buyers show more desire to anticipate slow but steadily advancing values. The Customs have now decided to admit tobacco at the leaf duty when the stalk has been cut off without injury to the lamina. So far as Western or Virginia tobaccos are concerned, this regulation practically prohibits butting unless at the risk of the strip duty being charged. In our opinion it would have been more satisfactory if the Customs had prohibited butting until the tobacco had arrived in this country, when the correct amount to be cut off in bond could be determined.

AMALGAMATED TOBACCO COMPANIES.—The proposal to amalgamate the three great American tobacco companies was, it will be remembered, opposed at law by certain interested parties, and a temporary injunction against the merger was obtained. This injunction was, however, subsequently dissolved, and immediately the decision to that effect was given steps were taken to incorporate the three undertakings, the American Tobacco Company, the Consolidated Tobacco Company, and the Continental Tobacco Company. The new company is designated the American Tobacco Company, and its share capital no less than £36,000,000, £20,000,000 in ordinary and £16,000,000 in preferred shares. Mr. James B. Duke is president of the new company, and among the directors are Mr. J. B. Cobb, Mr. W. R. Harris, and Mr. P. S. Hill, who are also directors of the British American Tobacco Company, with which the Imperial Tobacco Company is associated.

TOBACCO "CORNER" DECLARED IMPOSSIBLE.—The possibility of creating a "corner" in tobacco, which it has been suggested in some quarters the Imperial Tobacco Company might attempt as a set-off against the opposition of the Retailers' "Alliance" Trust, is stated to be very remote. According to Mr. E. Taylor, the Organising Secretary of the United Kingdom Tobacco Dealers' Alliance, no body of manufacturers, however big their capital, can purchase tobacco a farthing a pound cheaper than any independent firm. "An attempt to corner tobacco," said Mr. Taylor, "would mean the placing under cultivation of tens of thousands of acres of tobacco-growing lands which are now unproductive. The present supply is quite equal to the demand. We hold stocks in this country at the present time equal to a two years' consumption. No matter what aggregate capital may be possessed by any great international trust, be it seven millions or two hundred millions, it would still be impossible to corner the tobacco crops. They cannot buy cheaper in the open market, for the prices are already brought down to such a very fine fraction that with the duty this would be impossible."

TOBACCO CULTIVATION IN RHODESIA.—The recently issued report of the directors of the British South Africa Company states that most encouraging results have lately been secured by the cultivation of tobacco, upon which the Agricultural Assistant to the Department for Agriculture writes as follows:—"During the past season unusual interest has been evinced in the culture of tobacco. Above 100 farmers have grown plots of from a thousand plants to 30 acres. The results have been exceedingly encouraging. In the past the tendency has been

to plant the crop on the richest soils and grow quantity regardless of quality, but this year there has been a fuller realisation of the importance of soil and seed, and a distinct improvement in the tobacco has been the result. Small plots on the granite formation have produced golden and mahogany coloured cigarette leaf equal to the average American leaf of the same type. The culture of this class of tobacco will be greatly extended during the coming season. Good pipe tobacco has been grown in nearly every district. Seed supplied by the Department of Agriculture has effected a marked improvement in the class of leaf. Some first-class cigar leaf has been grown in the Melssetter district, and when Cuban seed is used and the crop properly cured and fermented, the best cigar leaf in Africa should be the result. Portions of the Umtali, Salisbury, Charter, and possibly Victoria districts are also adapted to the production of cigar tobacco." The report adds that in the Melssetter district a tobacco factory has been established, and the pipe and cigarette tobacco manufactured have already attained a local reputation.

SMOKERS' REVOLT. AUSTRALIAN AGITATION AGAINST TOBACCO MONOPOLY.—There is no cessation in the agitation against the branch of the Tobacco Trust

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CIGARETTES.

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

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TRADE NEWS AND NOTES—continued.

which now controls practically every wholesale and retail house in Australia. The first political fruits of the revolt of the consumer against the Anglo-American monopolist were exhibited in the terms of the alliance between the Federal Labour party and the ten Liberal Protectionists who declined to join the Reid-McLean coalition. The ninth and tenth planks of the platform agreed to by the Liberal-Labour alliance declared for anti-trust legislation, and on the question of the tobacco monopoly for the appointment of the present Senate Select Committee as a Royal Commission, with addition of members from both Houses of Parliament. Further results were forthcoming on September 15th, when in the House of Representatives Mr. Batchelor, ex-Minister for Home Affairs, gave notice of his intention to move the following:—"That in the opinion of this House a Royal Commission should be at once appointed to inquire into and report upon (1) the present position of the tobacco trade in relation to the production, manufacture, and distribution of tobacco; (2) the extent to which it is controlled by a monopolistic combination: the best method of regulating that trade, whether by nationalisation or by anti-trust legislation, or otherwise." The intervention of the no-confidence motion against the Reid-McLean Ministry deferred the appointment of the Commission, but the matter will not rest. The monopolists are profoundly alarmed, and are moving heaven and earth to avert or at least delay inquiry. It is clear, however, that one of the issues on which the next national elections will be fought in Australia will be the nationalisation or the better control of the tobacco monopoly.

CRUSADE AGAINST SHAM CIGARS.—The Excise officials have recently been rigorously enforcing the law among tobacco-nists, which makes the display of imitation cigars illegal. The showing of a large wooden cigar painted to resemble rolled tobacco leaf is a breach of the law, and even chocolate "cigars" and imitations used by conjurers are technical offences. Retail tobacco-nists think it a great hardship that they are not able to replace perishable cigars with imitation articles in their shop windows.

In announcing the death of Mr. JAMES CURTIS, Messrs. James Curtis & Co., tobacco merchants, of 65, Fenchurch Street, state that the business will be continued under the existing style by Mr. Reginald Curtis, with the assistance of Mr. William Arthur Moore.

MESSRS. JOHN CARIDI & CO. have completed arrangements to secure the services of Mr. J. J. Musgrave as their provincial representative, and that gentleman will shortly wait upon their customers with samples of their numerous specialties, including Liapopulo Frères' Egyptian cigarettes, and J. R. Freeman & Son's "Darvel Bay" and "Falstaff" cigars.

IMITATION HAVANA CIGARS.—The American Minister in the once-distressful island of Cuba reports a new Cuban law which, he says, will do much to check the production of fraudulent Havana cigars. The law prohibits the exportation of "yaguas," which are the thin, brown, net-like coverings of leaves growing around the fruit of the palm bearing that name. They grow large enough to wrap

up fifteen or twenty cigars. So wrapped, the cigars are kept moist, and given a particular and much-appreciated fragrance. Countries producing a tobacco inferior to that of Cuba, by using the Cuban wrapper, are able to place their cigars on the market as Cuban, thus lowering the present high standard of the "Havana." The quantity of "yaguas" exported during the year 1903 was 132 tons, of which 65 tons were exported to the United States and 64 tons to Germany.

Festive.

IMPERIAL TOBACCO COMPANY. ATHLETIC DINNER.—The first annual dinner in connection with the Imperial Tobacco Company's Athletic Club was held on October 21st in the large dining-room of Messrs. W. D. and H. O. Wills, Bedminster. The president was Mr. E. G. Mardon, and vice-president Mr. E. H. M. Gunn. The


total number at the dinner was close upon 200, and during the dinner various phonographic selections were given by Mr. Robert Insall. The toast of "The King" was duly honoured. Songs were then rendered by Messrs. Davey and Birchenough and Miss Polly Brookes, after which the toast of "The Imperial Tobacco Company, Ltd.," was proposed by Mr. W. M. Davis and responded to by Mr. W. N. Mitchell, amidst much enthusiasm. This was followed by songs by Miss Gertrude Bown and Mr. F. Wheeler. "Success to the Athletic Clubs" was proposed by Mr. E. G. Mardon, who said that the total number of members up to date was 230—an increase of 78 on last year's number. The club had proved a great success during the last year, having played 49 matches, won 26, lost 22, and drawn 1. He then said that next year he hoped to see sports of all classes introduced to the employees, including lawn tennis, lacrosse, hockey, and rowing. This toast was responded to by Messrs. Robert Mann and F. Wiltshire. An impromptu by

Mr. Sidney C. Bishop was received with much applause. The distribution of prizes then took place. The following are the prize winners:—For batting in the first team—1st prize, T. Reed; 2nd prize, F. Popham. "A" team—1st prize, A. Connock; 2nd prize, W. Smith. Second team—1st prize, J. Hollands; 2nd prize, A. Reed. For bowling—1st prize, W. Hodge; 2nd prize, C. Carter; 3rd prize, J. Hollands. The prizes were distributed by the chairman, Mr. E. G. Mardon. It may be mentioned that the firm finds the grounds for the clubs, and have also forwarded a contribution of ten guineas.

Fires.

About 3 o'clock on the morning of November 7th a destructive fire broke out on premises occupied by a hair-dresser and tobacconist at 215, Walworth Road. The front shop was burnt out, and serious damage done to the rest of the house. The inmates had an exciting time, but all made their escape in safety.

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**SUGGESTIONS
WANTED** 

. for .

**New
Competition.**

TRADE NEWS AND NOTES—continued.

In the early hours of November 9th a small tobacconist's shop in Stockton Road, Sunderland, occupied by the MISSES WHITFIELD, was entirely gutted by fire.

Foreign.

TOBACCO CROP OF MEXICO.—The *Mexican Investor* states that the tobacco crop of Mexico for 1904 is estimated at 800,000 arrobas (arroba = 25·35 lbs.). All the tobacco exported is sent to Europe, as the duties in the United States are prohibitive. The export of this product tends to diminish, the local consumption having increased considerably of recent years.

AMSTERDAM TOBACCO SALES.—The third autumn sale for Sumatra and Borneo tobacco took place on Friday, the 21st October, when 15,669 bales of the former and 1,619 bales of the latter were offered to tender. The market was an extremely strong one, and the advances on brokers' valuations were very large all round. The highest figure was obtained by a parcel of 520 bales, belonging to the Deli Maatschappij—brand AB/4. This fetched 148c., or 2s. 5½d. a pound. Next came the United Lankat Plantations Company, Ltd., with an average of 140c., or 2s. 4d., for four lots, aggregating 1,085 bales, the balance of their crop. About 25 per cent. of the total of leaf offered brought upwards of 100c., or 1s. 8d., and only 12½ per cent. sold below 50c., or 10d. The New Darvel Bay (Borneo) Tobacco Company, Ltd., sold three parcels, amounting in all to 1,100 bales, at 100c., or 1s. 8d., and the New London Borneo Company disposed of 519 bales at 32c., or about 6½d. The fourth and concluding autumn sale for Sumatra and Borneo tobacco took place on Friday, the 28th ult., when 12,995 bales of the former and 737 of the latter were offered to tender. The market continued firm, and considering the class of leaf forward the prices obtained were excellent. The highest price of the sale was 133c., or 2s. 2½d., a pound, which was realised by the Sumatra Cultuur Maatschappij for a parcel of 320 bales. About 3,000 bales sold at or over 100c., or 1s. 8d., and nearly 7,000 more over 50c., or 10d. The British Deli and Langkat Tobacco Company, Ltd., also sold an end lot of 438 bales at 48c., or 9½d., the other London companies having already sold out at the previous sale.

JAPANESE TOBACCO MONOPOLY.—It is not improbable that the revenue from the tobacco monopoly will appear the simplest security which could be charged for the service of further foreign war debt. Under the law enacted in March, 1896, the Japanese Government secured the sole right of purchasing leaf tobacco from the growers, and the tobacco thus purchased was, until the present financial year, sold to private manufacturers at a fixed rate of profit. The net revenue from this monopoly during the last five years was as follows:—

Year ended March, 31st	Net Yield of Tobacco Monopoly. Yen.
1899-1900	7,559,534
1900-1901	7,244,159
1901-1902	10,866,700
1902-1903	12,367,569
1903-1904	12,606,012

This revenue would latterly have alone sufficed for the service of a 6 per cent. loan of £15,000,000, requiring annually for interest only 9,000,000 yen. But in March last, when means had to be found to cover the war expenditure, the Government decided to introduce an important extension of its monopoly, which had long been in contemplation. The monopoly of tobacco manufacture was added to that of tobacco purchase, and, although extensive preparations were necessary for the expropriation of private manufacturers (who became, in nearly every instance,

wholesale agents of the Government), the new law was put into force, in the case of cigarettes, from July last, but for cut tobacco will only date from April next, the beginning of the new financial year. Notwithstanding the limited application of the monopoly of manufacture during 1904-5, the yield for that period was estimated at 8,466,285 yen, thus raising the revenue from tobacco above 20,000,000 yen, more than double the annual interest charged at 6 per cent. of the suggested foreign war loan.

Reporting on this subject the British Consul at Kobe makes the following remarks:—"The large export of tobacco, in which British capital was considerably interested, has now—at the time of writing this report—ceased to be one in which foreign or Japanese merchants can be interested. The year 1903 saw the preparations for this important change brought about by the Japanese Government for considerations which cannot be discussed here. The Japanese Government gave notice of bringing in the Tobacco Manufacturing Monopoly Bill during the November session of the Diet. This notice called forth a strong opposition by manufacturers and dealers generally, and it is likely that the Government would have had to abandon the Bill had it come forward for discussion, but the Diet was dissolved without any legislative measures being discussed. During the short session of the Diet in March, 1904, however, when war was the all absorbing topic, the Government introduced the Bill and succeeded in passing it. Though properly within the scope of next year's report, it is as well to state now the effect of this measure, which is to prohibit the import, from 1st July of this year, of all manufactured tobacco except by persons licensed by the State, and the manufacture of tobacco except by the State. The only branch of the tobacco trade still allowed to exist is the export of leaf. The immediate result of the Tobacco Monopoly Law is to kill the export of manufactured cigarettes, which, notwithstanding the high tax on the raw material, ranging from 160 to 480 per cent., according to quality, as against a drawback of 20 per cent. on the manufactured article, reached the amount of over £200,000 in 1903. With suitable legislation, manufacturers in Japan could have supplied the whole of Asia with the lower grades of cigarettes."

PORTUGUESE TOBACCO BONDS.—The recent change in the Portuguese Cabinet has cast a doubt on the success of the proposed conversion of the Tobacco 4½ per Cent. Bonds, which is dependent upon the renewal of the contract with the Portuguese Tobacco Company. It is not known whether the new Government will support before the Cortes the arrangement made *ad referendum* by the retiring Minister, Senhor Pequito. The Portuguese Match Company has presented another proposal for the farming of the Tobacco Monopoly, which differs, however, from the former in so far that it does not assume simultaneously the conversion of the existing tobacco bonds.

Law.

SALE OF CIGARS ABROAD.—On November 9th, before Mr. Justice Swinfen Eady, in the case of C. Arthur Pearson (Limited) v. Spielman & Bros., a motion on behalf of the plaintiffs was made *ex parte* to restrain the defendants—a Rotterdam firm—from selling or advertising or offering for sale cigars in boxes in such a way as to lead to the belief that they were connected with the plaintiff's publication.—Mr. Eve, K.C., who made the application, stated that the plaintiffs first heard of what the defendants were doing on the receipt of a letter addressed to Mr. C. A. Pearson, dated November 3rd, informing him that they were selling cigars under the name "Pearson's Weekly," and giving away in each box a ticket, 25 of which would entitle the collector to the paper of that name free for a twelve-month. The boxes in which the cigars were sold (two of

TRADE NEWS AND NOTES—continued.

so cigars each having been sent to Mr. Pearson as a present) were got up in the manner of the cover of the plaintiffs' periodical, and it was feared that unless stopped at once people would come to identify the defendants' cigars with the plaintiffs' periodical.—The judge granted the injunction over next Friday fortnight, upon the plaintiffs undertaking to accept any notice from the defendants to discharge it.

DISPUTE ABOUT A DOOR.—At the Wood Green County Court last month, Beatrice Castaney, of Station Parade, Palmer's Green, sued Charles Clarke, Station Parade. Claim for £3 12s. 6d. Mr. Avery appeared for plaintiff, and Mr. Davies for the defendant. It appeared that defendant took some rooms over the tobacconist's shop, carried on by plaintiff. He wanted to advertise the Sun Laundry, and use one of the rooms as a receiving office. In order to meet his wishes a new door was put in, this bearing upon it the name of the laundry company and other particulars. The work was done by the landlord and paid for by a Mr. Peskell, who provided Miss Castaney with the capital to carry on the business. Defendant had failed in his promise to pay for the door.—Defendant denied that he ever made such promise.—The Judge thought it most likely that he did, as the door was put there entirely for his benefit. But seeing that the door was still upon the premises, and was bound to improve them in whatever purpose they were used in the future, he thought it hard that defendant should be called upon to pay the entire amount. Whilst throwing out that hint, he had nothing to do in face of the evidence but to give a verdict in plaintiff's favour for the amount claimed.

A BAD DEFENCE.—At the Leicester County Court last month, Messrs. Mawson, Bedford Street, Leicester, cigar manufacturers, sued Noble Bros., cigar dealers, Ealing, London, for £1 19s., for goods supplied on December 9th, 1903. Mr. Bray was for plaintiff, and Mr. Toller was for defendant. The plaintiff Mawson said he received an order for a number of boxes of cigars, and on December 9th they were sent off. Statements were sent in at various times, and on April 20th the Great Central Railway tendered a parcel, containing broken boxes of cigars, which plaintiff refused to take in. On the following day plaintiff wrote, stating that the parcel could not be taken in, and saying that the account must be paid. Plaintiff got no reply to that letter, but in the following September defendant wrote saying that double the number of goods ordered had been sent.—Hy. Noble, trading as Noble Bros., the defendant, said he ordered certain cigars from the plaintiff's traveller, to be sent in a week's time. They did not arrive, and he wrote to the plaintiffs to hurry them up. On the 10th December a carman brought them, and witness signed for them, and sent them back because they were double the quantity. The railway company then said that plaintiffs would not take them in. His Honour found for the plaintiffs for the amount claimed.

MONEY UNDER A COVENANT.—At the Clerkenwell County Court last month, Albert Baker & Co., Ltd., 65, Holloway Road, sued Abraham Kallin, 37, Theobald's Road. Claim for £25, the balance of money due under a covenant of which plaintiffs became the assignees. In contesting the claim, which came before a jury, defendant said he became tenant to Maurice de Meza of a basement in Charles Street, adjoining Farringdon Street Station, at a yearly rent of £50 for seven years, £60 for the next seven years, and £70 for the remainder of the term of twenty years. Mr. de Meza carried on the business of a tobacconist in the shop above the basement, and after being in occupation for eighteen months Mr. de Meza told him that he wanted to lower his shop front. By this proceeding he (defendant) was deprived of a portion of each of the basement windows, but Mr. de Meza entered into a verbal agreement with him that in consideration of taking away a portion of his windows he should only pay a rental of £50 per annum so long as he remained in possession, and

should not pay the increased rents of £60 and £70 as previously agreed upon, but in the event of his disposing of the lease the new tenant should pay rent in accordance with the first agreement. However, he paid Mr. de Meza £60 per annum until the negotiations for transferring the lease were completed. When he gave up no request was made that he should pay the increased rent now claimed. When the alteration was made it cost him extra money for gas, as he could not get much daylight afterwards.—Mr. Green, addressing the jury on defendant's behalf, said the fact of an alteration being made to a shop front, which would considerably increase the value of the property, was sufficient to warrant a belief in defendant's story that if he consented he should only pay £50 per annum. It was true that defendant had paid £60, but it was the case of a man who had in view the disposal of his interest in the premises, and the extra value was a matter to make an impression upon the incoming tenant.—The jury took about thirty minutes to consider their verdict. They found in favour of plaintiffs.—The Judge, who said he entirely agreed with the verdict, entered judgment accordingly, with costs.

New Companies.

BRISTOL CLAY TOBACCO PIPE MANUFACTURERS, LTD. (82,363).—Registered October 22nd. Capital, £5,000 in £1 shares. Object, to carry on the business of manufacturers of and dealers in clay tobacco pipes, glass, china, and earthenware, makers and vendors of bricks, tiles, pipes, corks, labels, bottles, and flagons of all kinds, &c., and to adopt an agreement with J. W. Bobbett for the acquisition of the business carried on at Tower Street, Temple, Bristol, as the Bristol Clay Tobacco Pipe Manufacturers. No initial public issue. The first directors (to number not more than seven) are not named. Qualification (except first and managing directors), 100 shares. Remuneration (except managing director) as fixed by the company.

Police.

THEFT FROM TOBACCO SHOP. A TRIO OF BAD BOYS.—A trio of boys named Alex. M'Rae, Michael Quinn, and Patrick Maillie, were arraigned at the bar of the Police Court on October 19th, when they were charged before Baillie Keiller with having, between 10th and 15th October, from the shop in North Methven Street, occupied by J. E. Craven, tobacconist, stolen 11 cigarette-holders. Maillie had been previously convicted of theft before the Sheriff, for which offence he received two strokes with the birch. Michael Quinn pleaded guilty and the other two denied the charge.—Mr. Craven said on Saturday last he missed 11 cigarette-holders from his shop. They were all fixed on a card in a glass case which could easily be opened by anyone in the shop. He had been greatly annoyed of late by boys coming into the shop and asking for empty boxes. The holders stolen were sold at 6s. a dozen.—Edward M'Rae, a younger brother of Alexander M'Rae in the dock, said that he remembered the three accused meeting one night last week. He went with them to Mr. Craven's shop and Michael Quinn went in with Pat Maillie. Quinn came out carrying a card of cigarette-holders. When in the Meal Vennel they met Pat Quinn, a brother of Michael's, who took the holders from him and went up the street.—The Fiscal suggested that Maillie should be sent to a Reformatory and M'Rae to the Fecney School, while he thought that Quinn should be admonished,

TRADE NEWS AND NOTES—*continued.*

as he had probably been led into it.—Baillie Keiller, however, although he found the charge proven, admonished the three lads, and ordered them to refund to Mr. Craven 5s. 6d. as value for the articles stolen. He would give them a week in which to do so.

HAWKING TOBACCO IN COUNTY TYRONE. HEAVY PENALTY.—On November 4th, at Gortin (County Tyrone) Petty Sessions, Robt. Chas. Waugh, inspector of Inland Revenue, summoned Robt. M'Farland, grocer, Gortin, for hawking and selling tobacco on the public road to Liscable. There was also a second charge for not having a license to hawk goods other than victuals. Mr. Carson appeared for the Revenue authorities, and Mr. Orr for the defendant. John Jas. Doyle, supervisor of Inland Revenue, Londonderry, said he was cycling on the public road at Liscable on 16th September. A short distance in front he saw a man with a horse and van at a house, and a man named Walker receiving a small package from him. On reaching the place he saw the van man selling Walker a box of matches. Witness then asked the man on the van if he had a hawker's license, and the man said he wasn't the owner. The owner turned out to be Robt. M'Farland, of Gortin. Witness asked Walker had he bought any tobacco from the man, and he admitted buying two ounces. On remarking to Walker that the man could be arrested for selling tobacco in this way, he said it was unfortunate that he (Mr. Doyle) should arrive on the scene. To Mr. Orr: He believed this was a very general practice, but the Inland Revenue authorities were trying to stamp it out. For the defence, Mr. Orr said his client was unaware that it was an offence to sell tobacco in that way. He had a license for tobacco in his shop, which, it appeared, only entitled tobacco to be sold at a certain place.—Mr. Carson: The penalty is £100, not to be mitigated to less than £25.—The Chairman said they would impose a fine of £100, which they would mitigate to £25, and in the second case, for not having a hawker's license for goods other than victuals, they would impose a fine of £10, which they would mitigate to £2 10s.

TIPTON PUBLICAN FINED.—James A. Wakelam, licensee of the Magpie Inn, Owen Street, Tipton, was charged on October 14th with that on August 5th he sold tobacco without a license, and also with not being duly licensed sold half a pint of ale by retail. Mr. H. Pochin, collector of Inland Revenue, Wolverhampton, prosecuted, and said that the proceedings were taken under the Beer-house Act, 1834, and the Excise License Act, 1825, by which defendant was liable to penalties of £20 and £50 respectively. The defendant was the occupier of a beer-house known as the Magpie Inn, Owen Street. He obtained a magistrate's certificate for a full transfer on June 15th. The excise license for beer, wines, and tobacco was £4 5s., and was taken out by defendant's predecessor in October, 1903. The license belonged to the man who paid for it, and it was customary in such cases for the out-going tenant to transfer the license to the incoming tenant on payment of the proportion of money due. Defendant was requested to produce the excise license, but he failed to do it, and on June 15th there was a formal entry of the premises. On June 27th circumstances were reported to the Inland Revenue Office, and defendant was then told that he must produce the transfer or take out a license. A notice to pay £3 3s. 11d., the proportion of the license, was served on defendant on June 29th. Defendant made several promises to pay the amount, but failed to do so. The supervisor called, and defendant then promised to pay. A considerable amount of time was given defendant. Defendant had been treated with every consideration. Defendant had been selling without an excise license since March last.—Mr. James McKeon, Supervisor of Inland Revenue for the Tipton district, stated that after repeated attempts to get defendant to comply with the law, witness went to the house and purchased a glass of ale and a cigar.

Witness pointed out to defendant the risk he was running, and he always replied that he had been pressed for money. Defendant had not produced the transfer from his predecessor or taken out a new license.—Defendant was fined 40s. and costs, or one month in each case.

AN EXTRAORDINARY CAREER.—An extraordinary story was told of James Nugent (32), carpenter, who pleaded guilty at the Clerkenwell Sessions, on October 25th, to stealing a cigarette-holder, £2, and a cheque-book from Edith Griffith, a tobacconist, living in Charing Cross Mansions; and obtaining 3s. from Ethel May, of Great Portland Street, and 5s. from Marie Stratton, of Tolmer Square, N.W. Mr. B. A. Smith prosecuted.—Warder Knipe having proved the prisoner's previous convictions, Detective-Sergeant Vanner said that some years ago Nugent was employed as a second gymnastic instructor in the Coldstream Guards. In October, 1895, at the Westminster Police Court, he was convicted of stealing a diamond and opal bracelet, value £100, from a lady he had picked up at the Aquarium, and was sentenced to six months' imprisonment. In July, 1897, he was ordered nine months' hard labour for stealing jewellery at Newark, and in June, 1898, at the Central Criminal Court, he received three years' penal servitude for larceny. Liberated on license in September, 1900, he by some means got to Paris, where he secured employment as a valet to the Mayor of Mayence. From that position he decamped with 1,600 francs, and returned to England. Afterwards he lived in great style at the Great Central Hotel, where he made the acquaintance of a lady, and later, when visiting her house in Kensington, he stole her jewellery. In December, 1900, he stole six packages of luggage from Euston Station, valued at £300, and drove away in a cab. He was arrested whilst attempting to obtain a reward of £50 for the restoration of the stolen property. At that time he was living in high style at a hotel at Windsor with a lady, and he ran up a bill of £50 in one week. For the luggage theft he was ordered four years' penal servitude, and was liberated on a ticket-of-leave of over one year on the 3rd September last. On the 12th he commenced his present offences. After stealing Miss Griffiths' cheque book, he passed nine cheques on young women with whom he spent the night, and from whom he obtained a few shillings to pay his cab fare.—The Judge remarked that he remembered Nugent well, and also the expensive champagne dinners and carriage drives he indulged in before his last conviction. Nugent was sentenced to three years' penal servitude.

THE FACTORIES AND WORKSHOPS ACT.—NOTTINGHAM CIGAR MANUFACTURERS FINED.—At the Nottingham Summons Court on October 21st, before Mr. J. T. Spalding and Mr. I. Smith, Messrs. T. Riley & Sons, Ltd., cigar manufacturers, of Convent Street, were summoned that on the 15th September they were the occupiers of a factory, and had employed therein young persons and children named Mabel Caborn (15), Mabel Street (14), Edith Woodward (14), Emily Boulby (13), and Elizabeth Andrews (13), for over seven days without having had them medically examined as required by the Factories and Workshops Act of 1901. Defendants pleaded guilty except in the cases of Street and Andrews. They were further charged that they failed to keep in the prescribed form a register as required by the Act, and pleaded guilty.—Miss R. E. Squire, H.M. Inspector of Factories and Workshops, who prosecuted, said that on September 15th she visited defendants' premises and found several young persons under the age of 16 in their employ who had been there for over seven days, and had not been certified to be in a fit condition, which the Act required. Defendants were cigar makers, and it was especially important in this case that they should be examined by a doctor as to their fitness. Another provision of the Act was that when an employee ceased to be a child and became a young person, another certificate must be obtained.

TRADE NEWS AND NOTES—continued.

On the last summons the Act required that a register be made by the occupier for young persons allowed to commence work. A register had been kept, but it had not been entered properly, so that she was unaware that several girls had been employed till she came to go over the place. For the defence Mr. Riley said that in former years the doctors, who were paid so much annually, had complained of being brought to the place to examine one person, and had told them to wait until there were five or six of them. They had recently engaged a new foreman, who had allowed the thing to slide on to the state in which the inspector discovered it. In the case of Street, who was a half-timer, the doctor came suddenly on no less than three separate occasions, and each time the girl happened to be at school. Andrews was examined by the doctor and passed, but the fact was not entered in the book where the doctor's signature was required.—Dr. Anderson, in the witness-box, bore out this latter statement.—The Chairman said that in the cases of Street and Andrews, although a technical offence had been committed, a satisfactory explanation had been submitted, and the summonses would be dismissed. Fines of 20s. would be inflicted in each case of the other three girls, and also on the summons for failing to properly keep the register, this being exclusive of costs, though special costs were allowed.

Public Companies.

THE TOBACCO REGIE.—The annual general meeting of the shareholders of the Tobacco Regie was held on October 19th last, with Baron de Neuflyze, President of the Board, in the chair. Mr. W. A. Maltass, representing the Imperial Ottoman Bank (12,206 shares) and M. Etienne Eugenides (10,821 shares) were elected scrutators, and M. Guerillot secretary. The report for the year, 14th March, 1903, to 13th March, 1904, shows net profits amounting to £T418,283, an increase of £T58,381 on the previous year. In accordance with article VII. of the *Cahier des Charges*, £T140,800 is deducted on account of interest on the capital, 5 per cent. of the remainder—namely, £T13,874—goes to the founders, and the balance of £T263,609 is divided between the three parties to the concession, the Government receiving £T79,082, and the Public Debt and the Regie £T92,263 each. The sales of manufactured tobacco decreased from 8,235,904 kilos in 1902-3 to 7,883,949 this year, a diminution of 351,955 kilos, but the sales this year produced £T2,271,242, as against £T2,161,217 last year, or an increase of £T110,025. The average price was 28.81 piastres per kilo, as against 26.24 piastres per kilo last year. The cost of the tobacco sold was £T514,879, or an increase of £T33,657. The salaries of the administrative staff absorbed £T156,080, and the preventive staff £T257,906. During the year the coldjis seized 211,773 kilos of tobacco and 648 prohibited appliances. The company's assets consist of £T440,380, made up of deposits in banks, bills receivable, and cash; of £T154,294 due by cultivators, to whom it has been advanced free of interest; advances on tobacco, £T866; advances in the district of Bagdad, £T2,719; Turkish securities, representing the reserve constituted in 1901, £T52,067; of £T419,712, representing the value of buildings, machinery, steamers, &c.; of £T758,675 leaf tobacco; of £T85,810 manufactured tobacco, and sundry other items, aggregating £T326,912. Of the £T233,063 which is the shareholders' share of the net profits, £T105,600 is distributed in the form of interest, £T61,600 in the form of dividend, £T11,653 is placed to the statutory reserve, £T24,624 to the supplementary reserve, £T26,343 to a special reserve fund, and £T3,242 is distributed to the directors. The interest and dividend together amount to

19 francs per share, against 18 francs last year, and represent 0½ per cent. on the capital. This year the reserve fund attains the amount of £T440,000, plus a special reserve of £T8,351. Although Article 41 of the Statutes of Administration allows the Board now to cease making additions to this reserve, nevertheless the Board considers it prudent to continue augmenting the reserve in proportion to the company's profits, in order to keep up the dividends to the amounts already paid, and to meet all eventualities, and it is for this reason that the amount of £T26,343 has been placed to a special reserve fund. In moving the adoption of the report and balance sheet, the Chairman alluded to the net profits, £T418,000, which exceed those made in any year since the existence of the company, and which would have been much larger were it not for the excessive cost of the preventive service, which is even now insufficient for the needs of the company. The Chairman points out that during the last few years the Government and Public Debt have received for their share of the profits £T76,000, £T98,000, £T135,000, and this year £T171,000, showing that an increase in the profits is much more in the interest of the Government than the Regie. The Chairman expressed the hope that the smaller crop in 1904 would compensate for the very large one in 1903. The Chairman announced that, to their great regret, Baron H. de Bleichroeder had resigned his position on the Board, and that M. Paul Schwabach, partner in the firm of Bleichroeder, had been appointed in his place. The meeting unanimously approved the report and balance sheet, passed the proposal to fix the dividend at 19 francs per share, and ratified the appointment of M. Paul Schwabach, and re-elected M. Jules Blum as member of the Board.

KAPP AND PETERSON, LTD.—The annual ordinary meeting of the shareholders of Messrs. Kapp & Peterson, Ltd., was held at the offices, Cuffe Lane, Stephen's Green, on October 31st, with Mr. M. K. Roche, J.P., chairman, presiding. The Chairman, in moving the adoption of the report, stated that the directors had written off on patents and goodwill account £935 11s. 6d.; premises account, £1,313 3s.; trade and machinery, £566 18s.; provision for discounts, £500; addition to doubtful debts fund, £750; carried forward to next account, £928 18s. The lease of 111, Grafton Street had expired, and the directors hoped to complete arrangements for a new lease for same in the near future. During the past year trade has shown a steady progress, which the directors were very satisfied with considering the very depressed state of trade in England and South Africa. The directors have under consideration the advisability of taking stock in the middle of January instead of in the middle of July, and if they decide on so doing they hope to hold another meeting in about six months for payment of a six months' dividend; and they are also considering the paying in future of an interim dividend. The motion of the Chairman that the accounts be adopted, and that a dividend of 6 per cent. on preference shares and 6 per cent. on ordinary shares less income tax, be declared, was seconded by Mr. J. J. Maguire, and passed unanimously. Mr. R. A. Millner was re-elected director, and Messrs. M'Crowley & Co., chartered accountants, were re-elected auditors for the ensuing year.

THE CHEAPEST KIND OF SMOKES.

"What cigars do you smoke?"

"Other people's, mostly," replied Hardup.

THE BRAND DIDN'T MATTER.

A Winston boy walked into a cigar store the other day and asked for a package of tobacco. "Which sort?" asked the polite clerk. "Don't matter," said the boy, "it's for a blind gentleman."

From the "London Gazette."

Receiving Orders.

DACK, CHARLES BLUNDERFIELD, tobacconist and bird stuffer, Market Place, Holt, Norfolk. Date of order, October 3rd, 1904.

EVANS, THOMAS HENRY, tobacconist, 4, Dew Street, and 42, High Street, Haverfordwest. Date of order, October 15th, 1904.

SOMES, VICTOR EMMANUEL (carrying on business under the style of Victor E. Somes), stationer, bookseller, and tobacconist, 4, Market Street, Margate, Kent. Date of order, October 17th, 1904.

BARON, JAMES, tobacconist, &c., 16, Nelson Street, Barnsley. Date of order, November 2nd, 1904.

HALL, ROBERT KING, late tobacconist, Nevendon Road, Vange. Date of order, October 31st, 1904.

HAWORTH, GEORGE RICHARD, tobacconist, &c., 35, Regent Street, Bacup. Date of order, November 2nd, 1904.

First Meetings and Public Examinations.

EVANS, THOMAS HENRY, tobacconist, 4, Dew Street, and 42, High Street, Haverfordwest. First meeting at the Official Receiver's, 4, Queen Street, Carmarthen, November 9th, at 12.30. Public examination, Temperance Hall, Pembroke Dock, November 25th, at 12.

KEENAN, JULIUS, tobacconist, 119 and 229, Newtownards Road, Belfast. First meeting at the Local Bankruptcy Court, Belfast, on October 31st. Public examination, November 7th, 1904.

LEES, ASA, warehouseman, formerly smallware dealer and tobacconist, 79, Oldham Road, Waterloo, near Ashton-under-Lyne, formerly 44, Curzon Road, and 1, Alexandra Street, Hurst, Ashton-under-Lyne, Lancashire. Public Examination, November 17th, at 12.45, at Town Hall, Ashton-under-Lyne.

SOMES, VICTOR EMMANUEL (carrying on business under the style of Victor E. Somes), stationer, bookseller, and tobacconist, 4, Market Street, Margate. First meeting at the Official Receiver's, 68, Castle Street, Canterbury, November 3rd, at 9.30. Public examination, Guildhall, Canterbury, November 3rd, at 10.

Adjudications.

EVANS, THOMAS HENRY, tobacconist, 4, Dew Street, and 42, High Street, Haverfordwest. Date of order, October 22nd, 1904.

KEENAN, JULIUS, tobacconist, 119 and 229, Newtownards Road, Belfast. Date of order, October 4th, 1904.

SCHOENFELD, ADOLPH, lately tobacconist, late 552, Mile End Road, 136, Crisp Street, and 118, St. Leonard's Road, Poplar, London, E. Date of order, September 29th, 1904.

SOMES, VICTOR EMMANUEL (carrying on business under the style of Victor E. Somes), tobacconist, &c., 4, Market Street, Margate. Date of order, October 17th, 1904.

HALL, ROBERT KING, late tobacconist, Nevendon Road, Vange. Date of order, October 31st, 1904.

HAWORTH, GEORGE RICHARD, tobacconist, &c., 35, Regent Street, Bacup. Date of order, November 2nd, 1904.

Notices of Intended Dividends.

BRADBURY, JOHN WILLIAM, clerk, tobacconist, and confectioner, lately tobacconist and confectioner, 300, Radford Road, late 7, Church Street, Old Basford, Nottingham, formerly 1a, High Street, and 28, Station Street, Hucknall Torkard, Nottinghamshire. Last day for proofs, November 5th, 1904. Trustee, T. Gourlay, 4, Castle Place, Park Street, Nottingham.

ELKAN, ALEXANDER ELKAN (trading as Charles Elkan & Co.), cigar importers and manufacturers, 6, Maddox Street, Regent Street, W., and 132, Alexandra Road, South Hampstead, N.W. Last day for proofs, November 1st, 1904. Trustee, E. H. Hawkins, 3, Barbican, E.C.

CALLAWAY, CHARLES, tobacconist, 35, Sadler Gate, Derby. Last day for proofs, November 5th, 1904. Trustee, F. Stone, 47, Full Street, Derby.

ROBERTSON, WILLIAM JAMES, tobacconist, 121, Windsor Street, and 135, Park Road, Liverpool. Last day for proofs, November 2nd, 1904. Trustee, F. Gittins, 35, Victoria Street, Liverpool.

SLOBODINSKY, JACOB LEON (lately carrying on business as the J.L.S. Tobacco Company), director of the J.L.S. Tobacco Company, Ltd., tobacco cutter and cigar and cigarette manufacturer, 68, High Street, Whitechapel, E. Last day for proofs, November 9th, 1904. Trustee, E. C. Moore, 3, Crosby Square, E.C.

TOWNSHEND, HENRY SAMUEL, tobacconist, 80, Mornington Road, Unthank Road, late 15, St. Giles' Street, Norwich. Last day for proofs, November 9th, 1904. Trustee, H. P. Gould, 8, King Street, Norwich.

Notice of Dividend.

HAWKINS, JAMES, tobacconist, Crookes Street, Monk Bretton, Barnsley, late of 49, Albion Street, Castleford, Yorks. First and final, of 2s. 1 1-7d., at Official Receiver's, 6, Bond Terrace, Wakefield.

Notice of Release of Trustee.

HALSON, HARRY ALEXANDER, tobacconist, 2, De Lunn Buildings, Winchester, Hants. Trustee, W. F. J. Hunt, Midland Bank Chambers, High Street, Southampton. Date of order, August 16th, 1904.

In the Matter of—

JOHN COWE.—John Cowe, cigar merchant, was examined in bankruptcy before Sheriff Robertson at Aberdeen on November 3rd. Bankrupt stated that he commenced business as a cigar merchant five years ago, and previous to that he was in the Market Arms. His money was in the hands of Mr. Ferguson, advocate, who absconded from Aberdeen, and through him he lost about £1,400. He attributed his insolvency to that fact and to bad trade. He also lost £400 in connection with the estate of Geo. Thomson, brewer. Cowe's state of affairs showed assets amounting to £438 18s., and liabilities to £1,410 4s. 11d., there being a deficiency of £971 6s. 11d.

A. E. ELKAN.—On November 3rd, before Mr. Registrar Hope, was the matter in re A. E. Elkan. The debtor, who had traded as a cigar merchant at 6, Maddox Street, W., was adjudged bankrupt in June last, and he now applied for his discharge. Proofs amounting to £7,616 13s. had been made by 25 creditors, and it appeared that

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

KASR EL NIL.

SIOUFFI PASHA PALACE.

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

New Line.**LLOYDS'****'Golden Melon' Mixture**

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

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

SOLE MANUFACTURERS:

RICHARD LLOYD & SONS, LONDON.

further claims for £48 19s. 3d. were likely to be proved. The assets have realised £1,451 1s. 11d., and it is estimated that £302 14s. further will be received. The application was opposed by the Official Receiver on statutory grounds. His Honour said it appeared that practically the whole of the liabilities had been contracted by the bankrupt after knowledge of insolvency, and he had also been extravagant in his living. The discharge would be suspended for three years.

JOHN HENRY FREEMAN, of Lowdham, lately carrying on business as a joiner at Gunthorpe, and formerly a market gardener. Debtor said that his liabilities were £753 and his assets £38 7s. 7d., leaving a deficiency of £714. He started business some thirteen years ago, when he had £200 locked up in Consols. The market gardening business he gave up ten years back. The reason he had kept no books of account was because people generally paid him when he did the work. A bad speculation in land and bad trade had caused his failure. During the past year he had had practically no trade. He took some shooting in 1903, for which he was to pay £7. This he considered he had paid, although the creditor disputed it, and some cartridges were also unpaid for. One asset of £25, money owing to him by his brother, he admitted having kept back for his own benefit, as he had nothing else to live on. He was married about six weeks ago. None of his property, he declared, was removed from the premises just before his failure, and he denied that any of his belongings were put into his wife's custody in London before the marriage. Debtor was questioned at considerable length by a Mr. Luker, of Leicester, in respect to an offer which the bankrupt made in September for the purchase of a tobacconist's business at Leicester for £410. At first he emphatically denied having made any contract for the purchase of the business, but Mr. Luker produced correspondence showing that a tender was made. Debtor pleaded that he did not know that his letter constituted a legal contract, as he thought an agreement would have to be signed on both sides. Answering the Official Receiver, debtor said that he hoped to obtain money from friends for the purchase of the business.—The Official Receiver: What were you thinking about, a man bankrupt as you were, and his affairs in the hands of the Trustee, talking about purchasing a business? Don't you see the flagrant dishonesty of it?—Debtor now withdrew the suggestion that Mr. Luker's claim was "a bogus and trumped-up tale," and admitted that Mr. Luker and his client thought they were dealing with a *bona-fide* purchaser. The examination was adjourned until December 2nd, so that the debtor might have an opportunity of examining the account furnished by the mortgagees. Mr. E. Turpin appeared for the debtor.

THE OGDEN BONUS.

THE offer by Ogdens, Ltd., to compromise the claims under the bonus agreement by a payment of £100,000 is evidently not to be accepted without trouble. A meeting of the Committee of the Bonus Association, Ltd., was held on November 7th to consider the offer. As a result the Committee advise the members, with a few exceptions, to refuse the offer, and not to sign the agreements.

The reasons given are:—

(1) Because the offer is a confession of weakness. The offer is obviously made because the liquidator has come to the conclusion that he cannot defeat at law the claims of the members, and the action of the Association has convinced him that they will be enforced. If he had thought that he was going to succeed in the House of Lords he would not have made it. His suggestion that he wishes to avoid the expense of litigation is extraordinary in view of the fact that until now his declared intention has been to fight every claim separately on its merits.

(2) Because the offer is very much too small. Having been defeated in his object of putting off the claims by this fear of litigation since the Court intimated on 28th October, 1904, its intention to aid the Association to bring a representative action, the liquidator now offers in settlement a sum amounting to one-seventh of the balance of the instalments of bonus which the customers would have received but for Ogdens' breach of its agreement, and without anything for the share of profits.

(3) Because the conditions of the offer are not fair. The liquidator has adopted a device similar to the one employed when the customers were induced to sign under the guise of the endorsement of a cheque, some words which the liquidator afterwards endeavoured to set up as a settlement in full discharge.

The Committee add that "the Association's solicitors, before issuing the writ, offered the liquidator to agree to any method of arriving at a just settlement of the claims without litigation, but this was refused. Why? And why are you now approached direct? The answer is obvious. In order that you might act in haste and repent at leisure."

A misapprehension has occurred in some quarters concerning the destination of the £100,000 which the liquidator of Ogdens, Ltd., is offering in settlement of the pending litigation.

It is not, it is now stated, to be distributed amongst the claimants, who are a very small number, but amongst the many thousands of bonus customers, most of whom have made no claim whatever.

BONUS TO GO ON WITH LITIGATION.

As we go to press the following report comes to hand:—The offer of £100,000 by the liquidator of Ogdens to their customers was discussed at the meeting of the Ogdens Bonus Association at the Great Eastern Hotel.

Mr. Nathan, the Chairman, speaking in support of the Committee's action in rejecting the offer, said that the latter was undoubtedly due to the work of the Association, who had shown the liquidator the strength of their members' claims. It was a "climb down" on the part of Ogdens'.

ONE-SEVENTH OF THEIR CLAIM.

But the offer was only one-seventh of the amount they were entitled to, and if loss of profits was taken into account then it was only one-fourteenth of the amount they claimed.

The offer showed that the liquidator knew that there was not much chance of their losing their action. But the matter might have been arranged amicably if it had been approached rightly. The other side had acted in an underhand way: there should have been a conference, at which both sides should have been represented. As a result of the offer they were enrolling more members, and he was able to announce that they had now enough money to take their case to every court and to the House of Lords.

LEGAL ASPECT SATISFACTORY.

Mr. Hudson, solicitor to the Association, gave a brief statement of the satisfactory legal aspect of the Association's claims.

The following resolution was put and carried:—

That this meeting heartily and unanimously endorses the advice of the Committee of the Ogdens Bonus Association not to accept the offer, and declares the intention of all present to abide by such advice, and to accept no settlement without the Committee's advice.

Mr. Hood, the liquidator, asked by a Press representative what had been the result of his offer, replied that already he had received several thousand definite acceptances, representing more than 75 per cent. of the customers, while there were yet several postal deliveries to come in before the time expiry of the offer. The refusals were an absolutely insignificant proportion.

TOBACCO GROWING IN IRELAND.

COLONEL NUGENT EVERARD'S SUCCESSFUL EXPERIMENTS.

FINE YIELD OF TWENTY ACRES.

FOR a great many years the question of tobacco culture in Ireland has been discussed with varying degrees of earnestness. Some years it advanced on a high tide of favour, in others it sank back into obscurity, driven by the exploiting of other enterprises. The experiments which have hitherto been made have been rather half-hearted. They have been imperfectly conceived at the outset, and all through they have been handicapped by the retarding influences of economy and makeshift. So we were about getting despondent over our chances of seeing Ireland a land of flowering tobacco fields, peopled with busy farm hands tending the fragrant weed through its various stages. We might, it was said, puff an after-dinner cigar and our agricultural pipe of peace, as of yore, but it would be with the produce of other lands. Ireland was to pay for her luxury, not make a fortune by it.

But now a new aspect has been put on this much discussed topic. For success in any enterprise two things, at least, are needed. One is a perfected starting-point; the other is thorough and whole-hearted experiment. Makeshift is not to be in it at all, and economy must not be allowed to obstruct the value of a fair trial. These two elements have been now forthcoming, and for them we have to thank, firstly and pre-eminently, Colonel Nugent Everard, and secondly the Department of Agriculture and Technical Instruction for their valuable aid.

The Department of Agriculture had agreed to assist anyone who would experiment with tobacco culture to the extent of ten acres. Owing to circumstances for which, perhaps, neither the Department nor any individual agriculturists are responsible, the whole brunt of the experiment fell upon Colonel Everard. He agreed to lay down twenty acres in tobacco. The Department, for their part, agreed to bear the cost of whatever barn and plant was necessary for the curing and drying of the tobacco. Thus it came to pass that four suitable areas in the charming lands round about Randalstown, County Meath, were set apart for the experiment. The seedlings were secured in Virginia and Kentucky, U.S.A., and the very best kind procurable were brought over. They were planted early in the spring, and, suitably treated, they soon sprang into vigorous life and flowering beauty. But when they were within two months of the harvest time no barn had as yet been added to the architectural features of Randalstown. It looked badly for the success of the experiment then. Other similar enterprises had failed by reason of such omissions, and it seemed now again as if this also would meet the common doom.

But Colonel Everard put his shoulder boldly to the wheel. He started the building of the barn himself, adopting his own architectural plan, and availing of the experience he and his son, Captain Everard, had gained by the personal study of the subject, he brought down a staff of carpenters and started the barn. By vigorous strides the work was pushed on, and the barn was completed just in time to receive the ripe harvest of the twenty acres. This was a noteworthy achievement. The barn is equipped in a manner not equalled by any of its kind even in Virginia or Kentucky, and it speaks volumes for Colonel Everard's energy and determination that it was got ready in the time. The cost will be about £1,000, and this, as already

stated, will be borne by the Department of Agriculture and Technical Instruction.

The barn once up and perfectly equipped, the fields were without delay stripped of their tobacco crop. This had, of course, to be done by stages, as the whole crop could not be treated at once in the barn, ample and excellent though it is. It was ready for use on the 4th September, and since then the process of cutting, sorting, and drying has been going on continually. It is going on still, and is giving employment to a not inconsiderable number of local hands, who are rapidly acquiring a skilled knowledge of the work. Visitors come to see it frequently, and are much impressed by what they see.

The twenty acres were not planted to their full capacity. This was a wise decision, for, if closely planted, unskilled farm hands are prone to crush and injure the plants when tending them daily, thus causing loss in the yield. The tobacco leaf is peculiarly sensitive to rough treatment, and it is of the highest importance to gather the plants with leaves unharmed. But, with the moderate planting, the twenty acres have yielded an aggregate of about 14,000 pounds weight of leaf. This is a remarkable result for what was practically an initial experiment. It is estimated, however—and, indeed, proved—that the average yield per acre will be about 1,200 pounds of leaf. Good average prices will be forthcoming for this. Dublin manufacturers and experts have priced the samples already grown, and have returned their estimate at as high as 7d. and 8d. per pound. At these figures it is easy to work out a very decided margin of profit, even allowing for the heavy duty to be paid in full.

We were privileged to see the processes of curing, sorting, and drying the tobacco in operation yesterday. The shed is of large dimensions. It contains a number of spacious apartments, all fitted with heating apparatus, capable of producing a temperature as high as 180 degrees. When the tobacco is first gathered from the fields it is hung in the curing room. The curing operation is effected by smouldering oak sawdust, which diffuses a sufficiently strong and spicy smoke. When adequately cured, the "hands" of leaves are taken to the sorting room, where they are sorted according to their quality—this being in view of the different treatment to be meted out to the plants of different qualities. In this room a good many people are employed, and dexterity has already been attained in the sorting. Later on, in other rooms, the tobacco goes through the process of drying. Varying degrees of heat are observed for this process, according to the moisture of the plant. It does not do to render the plant too dry—11 degrees of moisture being held to be the minimum—and much experience and care is needed in preserving the proper temperatures. Finally, after a treatment in the barn, which extends over a period of six or seven weeks, the weed is ready for packing in hogsheads, to be despatched to the manufacturer.

This being an experiment on a commercial scale, one vital point to have determined was naturally the suitability of the various kinds of soil. For that purpose the tobacco was grown in three parishes on the estate, on four different descriptions of soil. On only one of these was it found that a really high-class tobacco could be grown. This soil, best suited to tobacco, is a heavy clay soil on

a gravelly sub-soil. The next best is a rather light loam, with a clay sub-soil; and the third best is a poorer class of this soil; the least suitable of all, showing the smallest return, is a light gravelly loam, with sandy sub-soil. These results will be of great value in future experiments.

During the curing and drying operations Colonel Everard has had the advantage of the advice of a distinguished American expert in tobacco growing, Mr. J. N. Harper, Professor of Agronomy in the University of Kentucky, and chief agriculturist of the State experimental farm. The tobacco grown on Colonel Everard's twenty acres has been pronounced by him to be of the highest quality—quite equal to that grown in Virginia and Kentucky. This verdict on the part of one so competent to form an opinion is certainly highly encouraging. Mr. Harper also pronounces the Irish climate to be almost perfectly suited for tobacco culture. In its high degree of moisture, in fact, it has rather an advantage over Virginia and Kentucky, and the amount of heat and of sunshine is quite ample.

The plant is gathered when the leaves are of a full rich green colour. Under the influence of the drying and curing processes it soon acquires a golden or brown colour, and in this condition it is packed for the manufacturers.

It is worthy of note that the crop has been absolutely immune from attack by rabbits, crows, and other similar pests. The experiment has been on the whole a striking success, and it will lead to more elaborate trials.—*Irish Times.*

Sumatra & Borneo Tobacco in 1904.

THE CROP OF 1903 THE LARGEST ON RECORD, BUT NOT ONE BALE REMAINS UNSOLD.

THE statistics for the 1903 crop of tobacco from Sumatra and Borneo are now to hand, having been issued with the commendable promptitude which characterises the statisticians of this branch of industry in Holland. Perhaps the most noticeable feature of the general situation is that although the crop is the largest on record, exceeding last year's record by between 6 and 7 per cent., not one bale of leaf remains unsold. This fact, coupled with the firmness shown at all the autumn sales and with an advance of about 8 per cent. in the price of the Sumatra crop, and of about 18 per cent. in that of the Borneo crop, points to a very large increase in consumption, and augurs well for next season.

The combined crops of 1903 sold this year amounted to 271,211 bales, against 256,102 last year. Sumatra and Borneo figure respectively for the two years as follows:—

	1903	1904
Sumatra	241,238 bales	254,168 bales
Borneo	14,864 „	17,043 „
	266,102 „	271,211 „

The average prices per half kilo, or, as it is usually termed, the Dutch pound, were:—

	1903.	1904.
Sumatra	85 cents=1s. 5d. . . . 92 cents=1s. 6½d.	
Borneo	68 cents=1s. 1½d. . . . 80 cents=1s. 4d.	

Forty-six Dutch and English joint stock companies and 21 privately owned plantations are responsible for the Sumatra crop, and nine joint stock enterprises for that of Borneo. Germany, as well as England and Holland, is represented amongst these latter. Amongst Sumatran concerns, the great Deli Maatschappij stands head and shoulders, or, more correctly, from the waist upwards, above all competitors. This wonderful company manages to combine quantity with quality in an astonishing degree. It produced 57,528 bales, or between one-fifth and one quarter of the entire crop of Sumatra, and realised a selling average of 111c., or 1s. 10d.—in round figures, 20 per

cent. above the average price for the whole Sumatran crop. Some years ago this company's reserve fund—held in cash and securities—exceeded twice its nominal capital, while the company's inventories and estates figure in the books at one guilder, or 1s. 8d. As this was a state of things that could hardly go on, the direction one day doubled their capital, and, *pro tanto*, wrote the sum off reserve. It veritably now looks as if some day in the future there might again be a redoubling; for in the past eleven years the company has returned its shareholders dividends to a total of over 425 per cent. Besides the Deli Maatschappij, five other companies brought upwards of 10,000 bales of tobacco to market, their quantities and averages being as follow:—

	Bales.	Price.
		Cents. s. d.
Deli Batavia Maatschappij	11,123	112 = 1 10½
United Lankat Plantations, Ltd.	10,048	107 = 1 9½
Nieuwe Asahan Tabak Mij	10,017	107 = 1 9½
Senembah Maatschappij	16,325	101 = 1 8
Medan Tabak Mij	10,322	100 = 1 8

These companies and the Deli Maatschappij thus account, between them, for nearly one-half of the Sumatran crop, leaving the balance to be accounted for by 61 other companies and private planters. Among averages from individual estates the honour lies with the Deli Maatschappij. Their Namoe Oekor Estate furnished 2,888 bales, which sold at 193c., or 3s. 2½d. Second place is taken by the Padang Tjermin Estate of the United Lankat Plantations, Ltd., which sold its 3,202 bales at an average of 143c., or 2s. 4½d.

The remaining London companies show, on the whole, an improvement on last year. The British Deli and Langkat Tobacco Company, Ltd., sold 5,069 bales at an average of 80 cents, or 1s. 4d., against 5,040 bales at 76 cents, or 1s. 3d., for last year; and the Serdang Tabak Maatschappij realised 68 cents, or 1s. 1½d., for 4,783 bales, against 66 cents, or 1s. 1d., for 4,920 bales. The Sumatra Tobacco Plantations Company, Ltd., sold 823 bales at 57 cents, or 11½d., against 648 bales, with an average of 69 cents, or 1s. 2d. This company, it will be remembered, sold its estate this year to a Dutch company.

When we come to Borneo, England shows as great a pre-eminence as does Holland in Sumatra. Three English companies account for about five-sixths of the entire Borneo crop. First in point of quantity comes the New London Borneo Tobacco Company, Ltd., with 6,905 bales, sold at an average of 57 cents, or 11½d., against a crop of 5,285 bales and an average of 53 cents, or 10½d., for last year.

The New Darvel Bay (Borneo) Tobacco Plantations, Ltd., is considerably behind in quantity, with 5,856 bales, but far above its colleague in quality, with an average of 122 cents, or 2s. 0½d. Last year its figures were 4,407 bales, sold at an average of 112 cents, or 1s. 10½d.

Each of these companies exemplifies a different type of planting industry, but both are highly remunerative concerns. The New London Borneo produces comparatively low-class leaf at an extraordinarily cheap rate, while the much more costly product of the New Darvel Bay Company obtains a correspondingly high price. The two companies can thus hardly be regarded in the light of competitors, as each completes the other. The only remaining important producer is the New London and Amsterdam Borneo Tobacco Company, Ltd., which brought 1,759 bales to market, for which it obtained 48 cents, or 9½d. average, against 1,621 bales and 44 cents, or 8¾d., average in 1903.

At present the outlook for the new season, which will open in March, is distinctly favourable; but tobacco is a more speculative crop even than hops, and, as they say in Amsterdam, "Tobacco, my dear sir, is either gold or iron." At the same time the dividend records prove that, given a good estate and good management, the yield on an investment spread over a series of years is usually a very handsome one.—*Financial News.*

A Glasgow Tobacconist's Failure.

AFFAIRS OF MR. J. T. BELL—LIABILITIES OVER £55,000.

JAMES TAYLOR BELL, principal of the late firm of J. & F. Bell, tobacco manufacturers, Glasgow, was examined in bankruptcy last month before Sheriff Boyd.

The sederunt was:—Mr. W. B. Galbraith, C.A., trustee; Mr. G. H. Robb, law agent in the sequestration; and Mr. Mitchell, of Messrs. Mitchells, Johnston & Co., writers, agent for the bankrupt.

Bankrupt's state of affairs shows liabilities amounting to £55,568 12s. 11d., and assets £1,106 13s. 3d., the deficiency being £54,461 10s. 8d.

Examined by Mr. Robb, Mr. Bell stated that he started business in 1864, his partners being his father, John Bell, his uncle, Finlay Bell, and his cousin, Finlay Bell, jun. He had no capital when he joined the business so far as he could recollect. If he had it would have been provided by his father. In 1868 his father died, and he acquired the right to his share of the capital, which amounted to about £8,000. In 1881 Finlay Bell, sen., died, and his interest in the business remained. Finlay Bell, jun., died in 1888, and bankrupt became sole partner, paying out the deceased's interest, which amounted to £12,000. Until 1890 bankrupt carried on the business alone, and then he assumed as partners his two sons, John Joy Bell and James Hope Bell, and his cousin, Robert C. Bell. He produced the balance sheet as at 10th December, 1891, which showed a balance of £35,415; the balance sheet for December, 1892, which gave £36,315; for 1893, £32,346; for 1894, £31,025; and for 1895, £28,943. In 1895 the business was floated as a limited liability company. Prior to that year, Mr. J. J. Bell retired.

What was your capital at the formation of the limited liability company?—I cannot tell you.

Can you give us an idea?—The balance sheets are an indication of it.

Had you any private assets at that time?—Nothing outside my interest in the business.

In your deficiency statement you put the value and cost of your library at £11,272, and the amount it realised on being sold at £1,700. Did the library exist in 1885?—Part of it.

What value did you put on it then?—I could not tell you. Mr. Bell added that he never kept a catalogue.

The limited company had difficulties from the first, and bankrupt attributed that to the fact that the capital was fixed at £66,000, which was not adequate to conduct the business on its former lines. During the last three or four years there were complications, owing to the American Tobacco Company. The limited company showed a profit down to 1901; but a year later there was a loss of £11,844. He estimated the loss on the business at the close of 1903 at £26,000. The company went into liquidation in March of this year. The library was sold in London for £1,700. He was never so disappointed in his life as he was with the result of the sale. The sale of the library was for the purpose of handing over the proceeds to reduce his current account with the limited company. He accounted for the deficiency in his state of affairs by loss of business and the loss on his library, which was valued at £11,272. The loss in Ordinary shares was £33,000; in Preference shares, £595. Then there was a loss on house and ground of £4,146. The expenditure over income for five years was £9,934 16s. 9d., including interest. The claims under guarantee for the company on the Clydesdale Bank (Ltd.)

amounted to £17,000. He guaranteed for £15,000, and deposited shares in his company to the value of £12,000.

Questioned as to his balance sheet showing an apparent surplus of £20,000 five years ago, he said he considered that the goodwill of the business was worth £20,000, from the amount of expenditure in connection with trade marks and advertising.

Continuing, he said he kept a cash-book, and the first item in it was interest paid to him on account of loans made to friends. He put little value on these loans. They were made to employees, who applied to him from time to time for loans of £50, £60, or £100. He had been getting interest on these loans of about £70 a year. These loans were outstanding still, and he thought always would be. They were not in his state of affairs, because they were worth nothing. He had no reluctance to provide a list of those loans.

Bankrupt was afterwards questioned as to loan transactions with Mr. John Ross, Liverpool, and as to the disposal of household furniture. With regard to the latter, he undertook to get a list prepared for the information of the trustees.

For the year ended November, 1901, he got from Mr. Ross £2,228, and later £12,560, and he repaid £3,704, which left a balance due of over £8,000.

Was any security given for these loans?

No. The reason why the loans were obtained was on account of my inability to get an advance on my shares, because they were all held in security by Messrs. Hignett.

What interest had Mr. Ross to lend that money?

We had a large business with him.

Bankrupt also stated that for the year ended 1903 he received from Mr. Ross £10,000, and paid back £12,500, an apparent overpayment of £2,500. He got the money to repay the loans from his account, and he added that it might have been paid in cash or bills.

Mr. Cairns (for creditors):—At the time of its formation did the company become debtors to Bell's Trust for a sum of about £7,000?

Whatever money was in the co-partnership due to the trustees was divided this way. They advanced me £5,000 to enable me to take up Ordinary shares, and they took £1,000 in Preference shares. On account of the insufficiency of capital it was necessary to leave that money in.

That was money that belonged to Bell's trustees?

At the time of that transaction a bill security for the £5,000 was signed by my son and my cousin. A friend of mine lately offered to relieve me of that £5,000, but he did not do so. He paid over the money to the beneficiaries who were life-renters. He invested it in some way, and gave them an equivalent annuity, and so deprived me of the opportunity of relieving the trustees. He blames the trustees for not carrying out his instructions.

Did you use the money for your own private purposes?

I took up Ordinary shares with it, and the trustees got security for the £5,000.

You paid large sums to Mr. Ross. Did you prefer to pay an outside creditor rather than to the estate of your late uncle?

I did not anticipate liquidation. I had also expectations from the sale of my books, and I also expected to get an advance from my friend of the £5,000.

You did nothing to repay the trust?

I intended to repay everybody.

The examination was adjourned.

New Honorary Freeman at Bristol.

SIR W. H. WILLS ADMITTED.

INTERESTING REMINISCENCES.

THE PROGRESS OF THE CITY.



SIR WILLIAM HENRY WILLS, Bart., occupies a unique position in his native city—he has rendered useful and distinguished service during a long period of years, and there is no man better appreciated, or more highly esteemed, in all Bristol. His election to the honorary freedom of the city was carried unanimously by the City Council, with the full concurrence of the citizens, and on October 13th the graceful compliment was completed by a most successful ceremony at the Council House. A large crowd witnessed the arrival of the Lord Mayor, Sir W. H. Wills, and the members of the Council, and the church bells rang out, whilst flags were displayed on the various civic buildings. The ceremony took place in the new Council Chamber, which was lavishly decorated with bright flowers and graceful palms, and there was a full attendance of the Council, most of those present wearing their crimson robes, which enhanced the gaiety of the scene very considerably. When most of the members of the House had taken their seats, a party of ladies was conducted into the Council Chamber. Then came the Lord Mayor's procession; and two minutes later Sir William Henry Wills was ushered in, being introduced by Alderman W. Howell Davies and Alderman C. B. Hare, as representing both political sides of the house.

The Lord Mayor was accompanied by the High Sheriff (Mr. W. H. Greville Edwards), and the official escort included the Town Clerk (Mr. E. J. Taylor) in wig and gown, the Acting City Treasurer (Mr. A. C. S. Paul), robed and carrying his symbol of office, and the Chief Constable (Mr. H. Allbutt), in uniform.

The members of the Council present were:—Aldermen W. W. Jose, C. W. Cope-Proctor, C. E. L. Gardner, W. R. Barker, G. Pearson, E. J. Thatcher, J. C. Godwin, C. Townsend, E. B. Colthurst, C. J. Lowe, J. F. Eberle, C. B. Hare, W. Howell Davies, J. Hancocke, Wathen; Messrs. S. Shirley, S. G. Moxey, W. Proctor, W. Terrett, J. Swaish, G. F. Jones, E. H. Chandler, S. Lloyd, A. McArthur, E. B. James, H. W. K. Wait, J. Worth, H. F. Cotterell, E. Parsons, A. B. Perry, W. Collins, J. Coole, F. Spofforth, J. Boyd, G. B. Britton, W. Jennings, W. W. Hughes, J. R. Bennett, H. G. Edwards, A. Levy Langfield, A. J. Smith, R. C. Stephens, E. M. Dyer, A. J. Harris, W. Jones, G. Bradbeer, G. Langford, W. A. Latham, W. H. Elkins, W. G. Pope, J. Pembury, C. H. Tucker, E. T. Collins, F. O. Hawkins, F. Moore, I. McIlroy, W. Cottrell, H. Anstey, F. Witty, S. Iles, J. Poole, G. E. Davies, C. Newth, F. Burris, M. Levy, H. W. Carter, H. W. Twiggs, H. Anstey, E. T. Lewis, Dr. McQuade, and Dr. C. Wintle.

Lady visitors, who were accommodated with chairs near the Lord Mayor's seat, included Mrs. Greville Edwards, Miss Mandeville Wills, Mrs. Harrison, and Mrs. Paul.

Alderman Hare said that he and Alderman Howell Davies had the honour of presenting to the Lord Mayor their respected friend Sir W. H. Wills, Bart., who for many years was a member of that Council, and for many years a member of Parliament for the city (applause).

The Town Clerk, at the request of the Lord Mayor, read the resolution of the Council by which it was decided to confer the honorary freedom of the city.

LORD MAYOR'S SPEECH.

The Lord Mayor spoke as follows:—Sir William Henry Wills—I must first give expression to the pleasure we all experience in receiving you here to-day to inscribe your name on our Honorary Freeman's roll. As, of course you

know, Royal Princes, statesmen, and heroes have been elected to and accepted the honorary freedom of this ancient city, and as I have been so highly privileged as to have had the honour of taking part in the reception of those distinguished personages whose names are inscribed in the book now on the table, I may be allowed to make some mention of them:—His Royal Highness Prince Albert Victor in the year 1888, Lord Roberts in the early part of the year 1894, the Earl of Rosebery in the latter part of 1894, and the Marquis of Dufferin and Ava in the year 1897. Prince Albert Victor, Duke of Clarence, the eldest son of his most gracious Majesty the King was at that time the heir presumptive to the throne of Great Britain and Ireland. Lord Roberts when he came to Bristol in 1894 was the hero of Candahar. As you all know he was a renowned soldier; and since then, by his great ability, courage, and energy, he really saved the situation in South Africa. He led our troops to victories there, which resulted in the suppression of the war and rebellion in that part of the world. Lord Rosebery was, when he honoured us with his presence here, the Prime Minister of our late Queen—her most gracious Majesty Queen Victoria—of glorious and happy memory, and on the same day he unveiled the statue that you, Sir William, so felicitously provided and had erected to the memory of that distinguished statesman and orator, Mr. Edmund Burke, one of Bristol's representatives in Parliament in the latter part of the eighteenth century. Lord Dufferin was the brilliant administrator who at one time was the Viceroy of Queen Victoria in Canada and in later years in India, and of whom it has been said that he literally reigned in Canada and ruled in India, and whilst ambassador to several of the courts of Europe, proved himself one of the most talented diplomatists of his time. You, Sir William Henry Wills, the son of Mr. William Day Wills, who was one of the most highly respected of Bristol's citizens of the last century, and whom many of us remembered so well and whose name and memory we revere—(applause)—you, by your unswerving fidelity to the commercial interests and to the commercial importance of this your native city, by your kind continuous and large hearted benevolence, by your munificence in providing much that was needed and really lacking in order to promote the enlightenment and intellectual enjoyment of all classes of the people, you are also entitled to the gratitude and the grateful acknowledgements of the citizens of Bristol. (applause) And we, the members of this Council, resolved that we would ask you to accept the highest honour it is in our power to offer you (loud applause).

The members of the Council rose to their feet as Sir William Henry Wills stepped forward to sign the honorary freemen's roll, and renewed applause followed the fulfilment of that formality.

SIR W. H. WILLS'S RESPONSE.

Sir W. H. Wills, on addressing the Council as "fellow-citizens," was greeted with further cheers. There are, he said, some occasions upon which it is difficult to find words to express the thoughts one has in one's mind, and this is one of those occasions. You have to-day, through the action of the Chamber over which you, my Lord Mayor, preside, conferred upon me the very highest distinction it is possible for anyone to receive at the hands of a municipality, and I feel that in giving it to me to-day you have made a new departure; you have deserted the traditions which have governed the bestowal of this great honour in days that are past. It has hitherto been confined to

Royalties, to eminent statesmen, and to distinguished soldiers who have come here on rare intervals in the discharge of some public duty, or with a view to the inauguration of some local institution. Although I can claim no association with such distinguished predecessors on your roll, I feel that, as one who was born in Bristol, and having received the greater part of my education here, and having been for more than half a century associated with the commercial, the municipal, the social, and the political life of the city—(applause)—I have been before my fellow-citizens for that period—(applause)—they have known my character and manner of life, and if at the end of half a century they have been pleased to find me worthy to receive the great honour, which you, my lord, have bestowed upon me to-day, I feel it is a source of the very highest satisfaction and greatest pleasure to myself. No other distinction ever conferred upon me has given me so much pleasure as the one I have had the great honour of receiving this morning. My memory goes back to the early forties. Bristol was then stagnant and apathetic, but she has moved forward since then, and I have been happily associated with that progress in many respects (hear, hear). Her population has doubled, her area has been extended, her commerce has increased, and her prosperity has advanced, and she is rapidly resuming—she has already in some respects resumed—her old position of being the second city in the kingdom (applause). I trust I may be spared to see the development go further, that her commercial position may be enhanced in the not distant future, and that we may see fleets of ocean steamers coming to our shores, and a large extension of trade brought to the city (applause). My Lord Mayor, permit me in conclusion once more to express my deep gratitude for the great honour which you and the Council have conferred upon me to-day, and to assure you that as long as I am spared I hope I may still be able to render some help to those who are desirous of promoting the interests of our native city (applause).

The ceremony then concluded, and subsequently the Lord Mayor gave a luncheon at the Mansion House.

THE CASKET.

The certificate was enclosed in a silver-gilt casket of classic design, with three panels on each side. The two outside panels contain views of the Fine Arts Academy and the new Art Gallery. On the centre panel, on one side are displayed in heraldic colours the arms of Sir W. H. Wills, and on the other side views of the Cathedral and St. George's Library. In the centre is a shield, inscribed:—

"Presented to Sir William Henry Wills, Bart., by the Lord Mayor and the Corporation of the City of Bristol, with the honorary freedom of his native city, 13th October, 1904."

At the ends of the casket are views of the Burke statue and the civic cross, College Green, surmounted by the city arms, enamelled with heraldic colours.

The casket was supplied by the Goldsmiths' Alliance.

£200 SMOKE.—A stranger who was last month arrested by the Italian police at Bari forthwith lit a cigar with a £200 note. He refuses to give any account of himself.

MURDERESS WANTED CIGARETTE.—Mme. Galtie, the young widow who was charged with the poisoning of her husband, brother, and grandmother, was recently, at Auch, sentenced to twenty years' penal servitude. While awaiting the result she asked for a cigarette, which she smoked with evident pleasure.

GREAT SHIPMENT OF TOBACCO.—Messrs. Gallaher Limited, of Belfast, have just had shipped to them 3,000 hogsheads of tobacco from Kentucky. This is the largest amount ever shipped to an Irish firm, and the value and duty amount to £600,000. Messrs. Gallaher expect further large shipments, as their principal, when in America last season, bought very largely to guard against a shortage in the crop for 1904.

SMOKED TO HIS DEATH.—Carried out of the arena at the circus at Rochdale with a broken spine, Frank Leonard, an acrobat, who had fallen while turning a somersault, knew he had but a few hours to live. On his way to the Infirmary, with both arms and legs paralysed, he asked for a cigarette to be placed between his lips, and calmly puffed away until he died. At the inquest a verdict of accidental death was returned, with an expression of sympathy for his widow and child.

THE ANGLESEY SALE. A MYSTERIOUS BUYER.—On October 13th Anglesey Castle sale was largely "a one man show," a mysterious young gentleman spending exactly half of the sixteen hundred pounds taken during the day. Dealers and rings fell like chaff before him, and whatever he set his mind upon he succeeded in getting. He paid £115 for a cigarette case the previous Tuesday, and his bargains on this occasion included a smoker's wine buffet, for which the Marquis originally paid three hundred guineas at the Paris Exhibition.

OBEYING ORDERS.—One day his physician told Senator U.S. Quay to stop smoking. "I can't," said the Senator. "But you must," insisted the doctor. "Can't I smoke at all?" asked the Senator plaintively. "Yes," the doctor replied, as if he was conferring a great favour. "You may smoke a half of one cigar each day, but no more." "Well," said the Senator a few days later, as he sat in his committee-room, "it is now time for me to have my daily smoke." He opened a drawer in his desk and took out a cigar fifteen inches in length, and lit it and smoked it with relish.

THE IMPERIAL AND THE IRISH TOBACCO TRADE.—We have often dealt with this subject, and we were very hopeful that the suggested conference between the parties would long ago have taken place, so that the present unhappy state of things might be put an end to. We have made inquiries, but cannot learn what the hitch is, and our information as to the chance of a settlement is very discouraging. One of the proprietors of this journal, who is well known in Dundalk, however, learns that the good old firm of P. J. Carroll & Co., manufacturers of perhaps the finest twist tobacco produced anywhere, are doing exceedingly well. We hope shortly to have some definite information, and we insert this paragraph in reply to many inquiries.

THE TOBACCO TAX.—Sir Frederick Milner, M.P., having brought to the notice of the Chancellor of the Exchequer a speech delivered by Mr. Robson, M.P., to his constituents at South Shields, in which he repeats his remarks against the Treasury and Mr. Gallaher, has received the following reply:—"Dear Milner,—I have received on my return home your letter of the 20th inst., enclosing a newspaper report of some observations upon the alterations made this year in the tobacco tax, stated to have been made by Mr. Robson at South Shields. Mr. Robson's methods of political controversy are fortunately not common in this country. I have dealt with his allegations in the House of Commons, and it is not necessary that I should examine them again at length. The gravamen of Mr. Robson's charge was that Mr. Gallaher had suggested to me a tax in his own personal interest, whilst concealing from me the fact that he would derive any advantage from it. This statement is without the slightest foundation, and there is no excuse for Mr. Robson's repeating it. As I stated in the House of Commons, the only communication which I received either directly or indirectly from Mr. Gallaher in reference to the new tax was in a letter written by him to the Chairman of the Board of Inland Revenue after the public announcement of the tax, in which he said he thought my proposal a mistake, and that if I had read his evidence before the Departmental Committee on Tobacco Drawbacks, I should not have proposed it. The evidence taken by the Committee, together with their reports, has been published by me as a Parliamentary paper, and can be examined by anyone who is interested.—Yours very truly, AUSTEN CHAMBERLAIN."

ANCIENT PIPES.

Our knowledge of old times and old manners increases fast nowadays, as buried temples and palaces and towns are carefully explored. The results prove to be somewhat embarrassing as a rule, for, if important, they generally upset beliefs and theories which we have been accustomed to regard as indisputable. What a mass of erudition was consigned to limbo by Dr. Schliemann's discoveries!—what reams of thoughtful and ingenious argument have been refuted by Mr. Arthur Evans' explorations at Knossos! The books devoted to Wolff's "Prolegomena," supporting or questioning the conclusion of that most famous of all pamphlets, fill no small proportion of the space in the royal libraries of Europe; they become as antiquated as works treating of astrology or the Kabala since it has been proved that writing was known in Europe a thousand years before Homer's time. And if those Cretan inscriptions should ever be deciphered, we may assume that they will show the people who used them to have been familiar with arts and practices which we are accustomed to think quite modern. For that has always been the result, or, to be cautious, nearly always. The latest of such alleged discoveries would, indeed, be a striking instance. No one had gravely asserted hitherto that the ancients smoked. But in excavating at the old Roman fort of Aliso, near Haltern, Colonel Dahm has lately unearthed what he believes to be fifty-four fragments of clay pipes, which had evidently been used. Details are not yet to hand, but we learn that "the shape was almost uniform." The workmanship differs, however, some being very rough and clumsy, others "of much finer make, decorated with figures and Roman characters." They were found at a depth of nine feet, and Colonel Dahm claims that the earth had been undisturbed since Roman times. This curious announcement, taken from a German scientific review, is supported by the statement in Herodotus and Pliny, that certain "barbarians" of the East shut themselves in airtight tents to inhale the stupefying fumes of burning hemp-seed and cypress grass. It is added that the Berlin Ethnological Museum possesses some prehistoric vessels of clay which are supposed to have been used for the purpose. But it had not been suggested before, nor is it now seriously held, that the Romans followed the same practice, and in any case smoking pipes would be quite another thing.

There are archæologists who would rejoice over this news in a mild way, for it would tend to confirm a suspicion, long entertained, though seldom mentioned. We are not aware that anyone has been bold enough to assert that tobacco was known in Europe before the discovery of America, though authorities not inconsiderable used to maintain that the Italians were familiar with maize in the thirteenth century. Perhaps that heresy is not extinct even now. But a good many learned persons incline to think that our forefathers smoked something, and in clay pipes, much like those now in use, ages before tobacco was heard of. They cannot believe that in all the numberless instances where a pipe has been found at great depths in soil that appears to be untouched, it has been dropped by the workers. The late Mr. Bateman, who opened so many barrows—more than two hundred, if we remember right—met with several cases of the sort which puzzled him; and this was the best explanation he could think of. An examination of the records would show that he was not the only explorer of antique mounds who noted the same odd fact—there are many instances. Old people in the Fen districts, as we have lately been told, drink an infusion of willow-bark as a cure for ague, and also smoke it from time to time to keep the enemy away. They may have adopted this practice after learning to use tobacco, but of course it may possibly have been older. Kirk-

patrick Sharpe mentions among his early reminiscences that old women in Annandale smoked a white moss which they gathered on the moors. This does not seem to be a custom likely to arise in modern times. The late Mr. Mayer, who founded the Museum at Liverpool, used to tell how his grandfather gave him a penny from time to time to wade through the mud of the Pool Dam at Newcastle and collect henbane, which was dried and smoked. Here again we may suspect that the practice was antique. A very small pipe is discovered occasionally both in England, Scotland, and Ireland, so small and so rare that it used to be assigned to the fairies, and it bears that name. The bowl is never more than half an inch long and three-eighths of an inch in diameter. There is a specimen in the Blackmore Museum, Salisbury. The quantity of tobacco which these tiny objects hold would be burnt out in half a dozen whiffs. One can scarcely believe that they were intended for that purpose, but if used for smoking some medicinal herb they might be large enough. There is one bit of positive evidence—indeed, there may be more, for we have made no special study of the subject. Cawdor Castle, by Inverness, boasts a fine mantelpiece of stone, carved with fantastic figures, armorial bearings, and so forth. Among the sculptures is a fox smoking a pipe. But the mantelpiece bears its date—1510. It is generally admitted that Raleigh introduced tobacco to this country in 1587—but a year or two does not signify; the earliest report of it in Spain is of 1560. There is only one means to evade the testimony of the Cawdor mantelpiece, which is by asserting that the fox was added at a later date. But we are told that there is actually nothing to support the assumption.

The race of collectors or curiosity hunters have not neglected pipes. Many will recollect the amazing assortment which Mr. Wareham exhibited twenty years ago, at his shop in Castle Street, Leicester Square, so famous among antiquaries and lovers of bric-a-brac in that era. The price asked was a good many thousands of pounds—not unreasonable in a sense, for surely all the apparatus that human ingenuity has devised for consuming tobacco was represented there. But for some of us the show was most striking because it demonstrated the inability of mankind at large to make a pipe which shall be a work of art. There were carvings of every sort, in great variety of material, many beautiful in themselves, of course. But they were mere adjuncts; the pipe itself remained hopelessly inelegant. After all, a "Broseley churchwarden" is the most graceful shape yet invented, and they say that in a few years the manufacture must cease for lack of encouragement. The mania for cigarettes will give it a final blow. But if pipes are not beautiful there is a certain interest in glancing over a collection of ancient specimens such as may be seen at Salisbury. That is an appropriate place for it, since the oldest manufactory of pipes known in England was at Amesbury, near by. The best of them, says Fuller in his "Worthies of Wiltshire," "were made by Gauntlet, who marks the heele of them with a gauntlet, whence they are called gauntlet pipes. They may be called chimneys portable in pockets." Trade marks were pirated in those days as now, and gauntlet pipes are extant which were not made at Amesbury; in one case, we are told, the forger was prosecuted, but he escaped by pointing out that his was a left-hand gauntlet whilst plaintiff's was a right-hand. One finds a mild comfort in observing that the oldest shapes are the ugliest; a "Broseley," dated 1600, is the most ungraceful of all perhaps. But they must have been comparatively expensive, for many were scraped into form after being fired. There is one odd shape in which the bowl rises with a curve instead of an angle, and the "heel" is scarcely perceptible. This has been found at several places in a line across the South of England. Some thoughtful observer noted that each of these spots was occupied by the Dutch troops who accompanied William of Orange. And on reference it appears that the shape was usual in Holland at the time.—*Evening Standard*.

THE NEW ALLIANCE BRANDS

ARE STEADILY MAKING THEIR WAY IN PUBLIC FAVOUR.

Wherever shown they command a ready sale and make new customers. Tobacconists making a prominent display of Alliance Brands immediately increase their turnover.

ORDER IMMEDIATELY,

and reap the advantage of being early in the field.

<p>CATLOW & ALLEN, <i>Cigar Manufacturers,</i> LOWER HILL ST., LEICESTER.</p>	<p>COMMITTEE, 9s. 9d. per 100 net. 2d. Cigar in 50's, Banded. <i>Wonderful Value to the public, yet showing a Legitimate Profit to the Retailer.</i></p> <p>EL SOLYOZA, 13s. per 100 net. 3d. Cigar in 50's, Banded. <i>Manufactured from a blending of finest Havana and Vorstenlanden Tobaccos.</i></p>
<p>S. CAVANDER & CO., 85 to 87, Great Eastern St., LONDON, E.C. <i>Tobacco Manufacturers.</i></p> <p>Telegraphic Address— "CAVANDER, LONDON." Telephone— No. 13378 Central.</p>	<p>CAMPSTOOL MIXTURE, MANUFACTURED FROM THE FINEST VIRGINIA LEAF. <i>Medium and Full. This Mixture is the Essence of Perfection.</i></p> <p>Retail Price, 4d. per oz. Wholesale Price, 4s. 8d. per lb. (<i>less trade discounts</i>), In 1oz. and 2oz. Packets, and ¼ lb. tins.</p>
<p>W. J. HARRIS & SON, 84 & 86, Commercial Road, LONDON, E. <small>Established 1849.</small></p>	<p>"BLACK AND WHITE." <i>The Popular Mixture. An Exquisite Blending of the Rarest Tobaccos.</i></p> <p>In 1oz. Packets, 5d., 2 oz. Tins, 10d. Price 5s. 6d. per lb. <i>Usual Trade Discounts.</i></p>
<p>MAJOR DRAPKIN & CO., CIGARETTE MANUFACTURERS, 12 & 13, ALDCATE, LONDON, E.C.</p>	<p>"FEDERAL" 3d. per Packet of 10. VIRGINIA CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</p> <p>"NIRVANA" 3d. per Packet of 10. EGYPTIAN BLEND CIGARETTES. Shows Retailer over 25 per cent., usual trade discounts.</p>
<p>L. DACHOT, (Established 1835.) ALGIERS. Telephone— 3795 Gerrard. London Office: 7, SOHO SQ., W.</p>	<p>ALGERIAN CIGARETTES. "SOLEIL." These Cigarettes are sold in their well-known BLUE PACKETS of 10 and 20.</p> <p>TRADE PRICE per 1,000. 10's } 18s. 9d. 20's }</p> <p>SELLING PRICE per Packet. 10's 3d. } Retailer's 20's 6d. } Profit, 25 per cent. <i>Usual Trade Discounts.</i></p>

Further particulars to be had of the SECRETARY, UNITED KINGDOM TOBACCO DEALERS'
ALLIANCE, 74, YORK ROAD, LONDON, S.E.

Art in Window Dressing.

THE prime consideration and the supreme test of your show window is its power to attract business. The fact that people stop to look at it means something in itself, but if it induces some of these people to enter your store and make some inquiries about something that is displayed, your window is a success. It cannot sell the goods, or, at least, not very many, and that is not its true function. If it brings people into your store it has accomplished its purpose, and it is then up to you and your staff to do the rest. Naturally it happens very frequently that a person will see a pipe or some other article in the window and will be so pleased with it and with the price that the card says you are selling it for, that they will come in and buy it without a question; but you cannot depend upon this alone. In fact, that does not prove that your window is a really good one. It simply proves that that particular article had enough merit in its appearance to attract the right attention and the price was right, though, of course, it does show further that it was properly arranged. As we say, therefore, the first essential is to have each line so displayed that it will in itself attract and draw the spectator into the store. The second requisite of your window should be its artistic quality as a whole; for while the details of a window may be good and may attract certain people, the first attraction to a great many more will be its general effect. This must be understood when we remember that from the outer edge of the sidewalk the individual features of a window are not very distinct to those who are passing by quickly, and who but give a glance as they pass. A window that is truly artistic will attract more attention. Next, if the articles which make up these features are really worth while in the eyes of the beholders, the chances are that they would enter and ask some question, and perhaps buy.

A window in which proportion, harmony, ornamentation, colour, size, and symmetry have each received proper attention always proves a good advertising medium. If the public has conceived a favourable impression of the store by a passing glance at the window, you have achieved one success, because, as possible buyers, they have been brought to a condition of mind which must always precede the purchase.

Just what this good impression or good will may be worth to the merchant it is, of course, hard to estimate, yet we all know that "good will" is often the most valuable asset of a business, and that thousands of dollars are sometimes spent to obtain it in other ways.

You look upon all members of your community and many members of other communities as possible customers. Those who trade with you regularly you endeavour to hold by continually pleasing them; others you try to get by impressing them favourably with your advertisements in the newspapers, booklets, circular letters, and your windows, to say nothing of your store front as a whole.

No greater mistake can be made than to underrate the knowledge or understanding of the masses in their conception of anything that you do, or to presume upon their ignorance. They may not be as critical as some, but the majority have a clear sense of the fitness of things and the aesthetic qualities, even if they cannot express or describe them. There is a standard upon which they base their criticisms even if they could not tell you so, and do not understand it themselves. We might attempt to illustrate this in various ways, but every window trimmer who has been in the business for a year or more will realise it. If the artistic effect of a window is of no importance, no returns could be expected by reminding one of something wanted, creating new wants, or inducing immediate sales.

Some merchants and window-dressers also perhaps argue that there is a distinction between practical window-

dressing and artistic window-dressing, but they are wrong in drawing a line. As a matter of fact, there is a direct harmony between both the artistic and the practical in this case, and the window-trimmer who ignores either loses half the value of his window, but a combination of the two will be invincible in the attention attracting.

Architecture in windows has made great changes in the last few years. Different are the windows of ten years ago, and still different must they be. Still, we have windows to-day that are all right as far as architecture goes, but the inside display is indifferent, and would do justice only to one of the old time windows. Now that's the trouble; the proprietor of such a store is relying on the architecture of his window to better his display. It won't work. A good window must have a good inside display to work in harmony, and the goodness of either without the other spoils all the efforts of the proprietor to get the necessary publicity which a well-conducted window brings.—*Canadian Tobacco Journal.*

CIGARETTE PROBLEM.

THE DANGERS OF PROHIBITIVE LEGISLATION.

The insidious fag, as it affects the morals and health of juveniles, is very much in the pillory just now. Adult devotees of the weed and non-smokers alike, are of one mind that baneful results accrue from its use by the young, and there is a mass of evidence to confirm their attitude.

Yet much diversity of opinion prevails as to the advisability of dealing with the evil by legislation, which will make it a criminal offence for youngsters under sixteen to be found puffing the soothing cigarette. It is felt that the stigma of the Police Court, where too often juveniles are arraigned on petty charges that are merely the outcome of high animal spirits, may be applied with far-reaching and detrimental results.

A communication from the Glasgow Clerk of Police was submitted to Edinburgh Town Council some days ago, asking the co-operation of Edinburgh in the matter of obtaining Parliamentary powers for the suppression and prevention of the evil. The request was the outcome of the recent Glasgow Conference, and at yesterday's meeting the Lord Provost's Committee of Edinburgh Town Council recommended no action.

No action was taken in the matter.

The question was discussed by the Paisley School Board yesterday, when the Rev. Mr. Young admitted the injurious effects of the practice, but said he would rather see a boy smoke till he was white in the face and as sick as a dog than that he should for the act of smoking fall into the hands of the police. That would degrade him and do him moral injury, which was infinitely worse than physical injury. He moved that they do not co-operate.

Mr. Rowat seconded.

Mr. James Parlane moved that they adhere to the decision in committee. He argued that it was beyond their province at present to discuss the line of such legislation. It was a fact that at present, in order to procure cigarettes, boys pilfered money, and so got into the hands of the police.

Ex-Provost Clark seconded, averring that the knowledge that the police might apprehend boys found smoking would put an end to it.

The Rev. Dr. Metcalfe protested against such a proposal. Of all the grandmotherly legislation he ever heard, this was the worst. It was a matter for the parents to look after.

On a division it was decided by six votes to four not to co-operate.—*Glasgow Daily Record*, 26th October.

SMOKE

B. D. V.

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THE KING'S PIPE.



HE King, who smokes cigars, has never so much as seen his Pipe. In that respect I have an advantage over my Sovereign. I saw it recently, and spent quite a long time in the bowl.

Time was when all tobacco captured from smugglers was smoked in the King's Pipe. But now the loose kinds go to our criminal lunatics, and—if there be overmuch for their needs—to British soldiers on foreign service; while the cigars are turned into revenue at an annual auction. The Royal pouch, however, is kept well filled from another source. All tobacco sweepings from the bonded warehouses are smoked in the King's Pipe, with dead rats added as a flavouring.

But I am beginning my story at the end. High authority armed me with authority to see the Pipe; and the courteous Customs official who received me at Victoria Docks enlarged this privilege. By way of preliminary experience he took me over a tobacco warehouse—one of an extensive series of buildings which, however unbeautiful to unimaginative eyes, possess the mysterious charms of a Sultan's palace. The Mint is a poor sort of Palace of Wealth compared with those warehouses. Stuff goes in there worth twopence, or threepence, or fourpence a pound, and hey presto! before leaving its value has advanced by more than three shillings a pound. Smart men, wearing peak caps and brass buttons (with, of course, the auxiliaries proper to a civilised toilet) effect this transformation. They say soothingly to the owner of the cheap stuff, "It is really quite worth thirteen times as much as you think, so you just hand us the odd three and threepence per lb., and you may have your property." He, like a good fellow, acquiesces in this arrangement, and goes off with his dirty-looking dried leaves which have mysteriously become worth so very much more than the innocent persons who grew them thought they were worth. Having got them safely home, he cuts them up, and (after, perhaps, doing other things) puts the cut-up stuff into pretty boxes or packets, and sells it to the good-natured man in the street for fourpence-halfpenny or fivepence an ounce. The man in the street, knowing that the stuff he has bought is not nice to eat, spends a lot of time in slowly destroying it by fire. When he has burnt one ounce he goes and buys another, and burns that also.

Meanwhile, of course, the men with brass buttons accumulate millions of golden sovereigns, which they send to the Chancellor of the Exchequer, who buys ironclads and soldiers and other things with the money.

A BONDED WAREHOUSE.

One funny thing about these tobacco warehouses is the notice outside on the wall, "Smoking strictly prohibited."

First there is the outer door, and this has two padlocks on it, and one is a King's padlock, which is very difficult to open if you haven't the key. Inside there are two doors, and they are both made of iron. The interior of a tobacco warehouse is perhaps best described as a warehouse containing tobacco—only you wouldn't know it was tobacco. You cannot even smell that it is tobacco; the prevalent aroma is that of the packing material covering the bales. The bales, of which there are vast barricades, are smaller than the cases, and the cases are smaller than the tierces, which are not small at all. A tierce is sometimes called a hog's-head, and it is a great fat barrel containing half a ton of tobacco. There were hundreds of tierces in the warehouse I visited.

In one part of the warehouse men were weighing bales very exactly. In another part other men stood anxiously around a tierce, from which they had stripped the wood covering. With an iron bar they were lifting great sections of the matted brownness, and pulling out little central bits to sniff at. I was obligingly offered a sample for my opinion, and I said it seemed all right. Then they told me the point under consideration was whether they should abandon only a part or the whole. When tobacco is found to be musty, or otherwise injured, the owner, instead of meeting the financial suggestions of the men in brass buttons, makes them a present of it. Then if they decide that it is not good enough for criminal lunatics, they put it with the sweepings and send it to the King's Pipe.

INSIDE THE PIPE.

We left the warehouse and sauntered down to the railway. "There it is," said my courteous guide, pointing to a little red-brick building, with no windows, a corrugated iron roof, and a heavy chimney stack—an isolated structure as forbidding as an East-end mortuary. "There's what?" I asked. "The King's Pipe," my companion explained.

Knocking at heavy wooden doors, we gained admission to a yard, open to the sky, and enclosed by high walls. To the right was a chamber suggestive of a coach-house, but with hillocks of tobacco leaves and rubbish at one end, and two furnaces at the other—just ordinary furnaces, with the iron doors hoisted so that you could peer in upon the smouldering fires within. The iron ceiling was encrusted with soot, and a little bright blue smoke was lazily passing out through a skylight. The disorderly heaps of fuel included "heads" of American tobacco (with the stems tied together), Turkish leaves strung on a string, fragments of packing cases, and general litter.

From the yard (where boxes of chrysanthemums, stocks, and sunflowers, were growing on the roof of a shed) I spied blue smoke also, arising from the chimney stack. Above the furnaces, they told me, was a boiler, wherein hot water was conveyed through a small pipe to a neighbouring warehouse, in which merchants were permitted to dry their tobacco. Thus the heat from the furnaces (which are kept going all day and every day), was put to some use.

The premises were occupied by a little brown dog and two men, who cook their meals in the little hut, and "only smoke a pipe now and then."

"Dead rats," one of them mentioned, "often come in the sweepings—there were two hundred in a fortnight—and we don't mind that. Nor does a dead cat matter now and again—it's a lot better than leaving them lying about. But the other day they brought me a dog, almost as large as a sheep, that had been cut in two on the railway. The idea! I told them to take it away and bury it."

Time was when the ashes from the Pipe were sold to a man who utilised them as an agricultural fertiliser. But he found that the cost of carriage and handling swallowed up his profit; so now the ashes are thrown out upon the waste land surrounding the Pipe. They are raising the level with a strange white soil, which, caked on the surface by the action of rain, is crisp under foot. Weeds grow strongly on the undulations of oldest date.—*Daily News.*

KEEPING HIS MEMORY GREEN.

Teacher: "Now, Robert, who was Henry Clay?"

Pupil: "He was the first man to have a cigar named after him."

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RESULT OF OCTOBER COMPETITION.

The Winner of last month's competition, in which the word "eagerly" was mis-spelt on front cover, was—
Miss Tucker, c/o Mrs. Lodge, Tobacconist, Temple Gate, Bristol,
to whom a parcel of Messrs. Cohen. Weenen & Co.'s Specialities to the value of 20/- has been forwarded.

**OUR MIS-SPELT WORD COMPETITION
WILL BE SUSPENDED FOR THE PRESENT.**

Competitors are requested to write us and make suggestions for a **NEW COMPETITION**, or state that they would prefer the old one.

A **COPY** of the "Cigarette World" will be sent post free for 12 months to all whose letters contain good suggestions, whether we adopt them or not.

30th.
1904.
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113,912
4,700,915
4,769,490
8,623,041
752,321
9,375,362
2,153,753
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1904.
25,109,883
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26,594,800
43,884,000
35,612,572
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42,212,241
17,605,281
60,722,455
8,084,595
68,807,050
61,489,281
1904.
91,976,000
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BANDMASTER <i>Special of Packet Line.</i> Cohen, Weenen & Co., 82, Commercial Rd., London, E.	GRAND CUT VIRGINIA Godfrey Phillips & Co., London.	TOBACCONISTS' SUNDRIES Adolph Elkin & Co., London.	
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FLOR DE MUNSHEE <i>Indian Cigars.</i> John Cardil & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	MIXED PARCELS Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	VAFIADIS <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.	
FLOR DE SUMATRA <i>Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St., London, E.C.	MYRTLE GROVE <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minories, London, E.	VIKING <i>Tobacco and Cigarettes</i> Lambert & Butler Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Drury Lane, London, W.C.	

OF WHOM AND WHAT TO ORDER.

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Packets of 10 and 20.

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Air-tight Tins of 50.

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