

All Tobacconists should Stock the High-Class Tobaccos and Cigarettes made by

# GALLAHER LTD., BELFAST & LONDON,

Who belong to no Ring or Combine. Write for their New Price List.

Dec. O.P

Published  
on the  
15th of every  
Month.

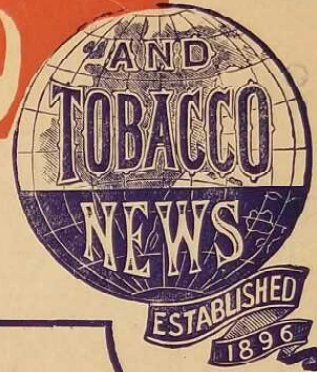
## The Cigarette World

Published  
on the  
15th of every  
Month.



The Retailer's Journal:

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



# STATE EXPRESS CIGARETTES.

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

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

A NEW LINE.

# BISHOP'S MOVE.

In 1, 2, and 4 oz. Tins.

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

For Prices and Sample apply to

## COHEN, WEENEN & CO.,

52, COMMERCIAL ROAD, LONDON, E.

ONE WORD

“Kingmaker”  
REGD.

LUXURIOUS

For Particulars & Prices  
Send Postcard to

Geo. Dobie & Son, TOBACCO MANUFACTURERS, Paisley. 1809. ESTD

ENGLISH REPRESENTATIVE

Robt C. Bell, 12, Basinghall St E.C.

TRY

THE NEW BRAND OF

INDIAN CIGARS

“ZEMINDAR”

CHOICE. MILD. FRAGRANT.

MANUFACTURED BY

SPENCER & CO. Ltd., DINDIGUL.

POPULAR PRICES. NO CUTTING.

SOLE AGENTS—

JARRETT BROTHERS

70/71, Bishopsgate Street WithIn, LONDON, E.C.

Telegrams:  
CRACKERS, LONDON.

**OUR**

Telephone:  
1235, HOLBORN.

**NEW PRICE**

**— LIST —**

**IS NOW READY**

**CONTAINING MANY IMPORTANT ALTERATIONS**

AND SHOWING

**Many Advantages**

TO THE RETAILER.

**BONUS BEARING GOODS**

**PLAINLY MARKED.**

*Send post card at once to secure early copy, address*

**The Tobacconists' Supply Syndicate,**

**55, FARRINGDON STREET, E.C.**

Warehouse and Factory:  
1, 2, 3, 4, 5 & 6, Plum Tree Court, E.C.

S.E. Branch:  
115, Old Kent Road, E.C.

NEW LINE.

---

**Richmond Bouquet**  
**Cigarettes.**

IN PACKETS OF 20'S.

---

**COHEN, WEENEN & CO.,**

52, Commercial Road, E.

A PHENOMENAL SUCCESS.

**MAL-KAH****CIGARETTES.****MAL-KAH COMPANY, Central Tobacco Factory, MANCHESTER.**For Particulars  
apply to

# Donore Castle.

A HIGH-CLASS . . .  
VIRGINIA CIGARETTE.

Manufactured by

**T. P. & R. GOODBODY,**  
Greenville, Dublin.

## The Cigarette World AND TOBACCO NEWS.

NOVEMBER 15th, 1905.

All Communications to be addressed to Offices of "Cigarette  
World," 32, The Broadway, Wimbledon, S.W.Blocks should be sent direct to  
Messrs. Chorley & Pickersgill, Ltd., The Electric Press, Leeds.*The Editors will be pleased to consider any articles which may be  
submitted on subjects of interest to the Trade. Prompt payment will be  
made for those accepted. MSS. must be clearly written on one side of  
the paper only, and stamps should be enclosed for their return in case  
of rejection.*

### IRELAND AND THE TRUST.



WE recently alluded to the excitement caused in Ireland by the persistent efforts of The Imperial to "noble" the retail tobacconists. It appears from further reports to hand that the "dress your windows free" dodge has been worked with great success in Ireland of late, and Irish manufacturers have been very severely handicapped. It had been hoped rather than expected that patriotic feelings, which in other lines of business have so much weight in the green isle, would have prevented retailers from thus handing themselves over tied and bound to the Trust, which is openly trying for its own end to utterly destroy one of the few Irish industries, but business and patriotism do not go well in double harness, and unless the consumer can be roused to a sense of the situation, there seems little hope. It is not in the nature of Irishmen, however, to accept defeat without a struggle, and it is therefore well to see whether some other plan may not be

ESTABLISHED 150 YEARS.

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

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

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

**WRITE FOR PRICE LISTS AND TERMS:**

**45, MINORIES, LONDON, E.**

adopted to repel the invader. The following letter, which appeared in *The Freeman's Journal*, makes an obvious, but none the less valuable, suggestion, which we venture to recommend to the careful consideration of Irish manufacturers, and we would warn them that there is no time to lose, and that if any real good is to be done all jealousy and bickering must be firmly crushed out, so that a firm front may be presented to the common foe:—

To the Editor of "*The Freeman's Journal*."

Dear Sir,—I was glad to see a letter signed "Tobacconist" in your issue to-day putting forward the same views which I advocated in your paper nearly two years ago for dealing with the attack on the Irish tobacco trade by the Imperial Company. Appeals to the patriotism of retailers are quite useless against the very substantial argument of 2d. per pound rebate on the Trust tobacco. The obvious and businesslike way to meet the situation is for the Irish manufacturers to amalgamate (thereby lessening greatly the expenses of management and production), and then fight the foreign Trust with its own weapons. A number of small manufacturers acting "independently," as they boast, cannot be effective against a big combination. Their strength is frittered away as much in fighting against each other as in opposing the common enemy, and one need not be a prophet to foretell the disastrous result. It would even seem from "Tobacconist's" letter that the organisation which the Irish manufacturers had some time ago is now extinct, at a time when it is most wanted.

It is unreasonable, even if such a thing were possible, to expect the Irish tobacco retailers to combine in a wholesale boycott of Trust tobacco. The result of such action would probably be the opening of Trust shops to undersell the Irish tobacconists, and then the "trade," as well as the "manufacture," would pass out of Irish hands. In discussing this matter I do not take into consideration at all the patriotism or public spirit of the consumer, because in the experience of a lifetime in business I have never detected it.

The tobacco retailers may be depended on to give the preference to Irish tobacco when the values are equal. After that the fight must be fought by the manufacturers themselves, and the sooner they realise that the better.

In conclusion, I would suggest that you should invite the views of practical business men from all parts of the country as to how the situation can be best met. Above I have given my views, formed after giving full consideration to the matter, and I hope this may be the means of eliciting the opinions of people more competent to speak them.—  
Yours truly,

COUNTRY RETAILER.

Elsewhere will be found a brief account of the Tobacco Section at the recent Brewers' Exhibition. There was nothing very startling about the show, perhaps, but what is more to the point, sound business resulted in many cases, and it may be that the foundation has been laid for a really representative Tobacco Exhibition. There are some difficulties in the way, but they could be got over, and there can be no doubt that properly organised the show would be of immense benefit to the trade. We came away with the impression that the British cigar trade was likely to show great progress in the near future, and we were also much struck with the efforts made by enterprising firms to push the ever-popular cigarette. Attractive boxing has much to do with this branch of the trade, and it is now easy to get thoroughly artistic work at a very low rate, so that there is no longer any excuse for the crude productions which some firms still cling to.

We much regret to learn that the presentation to Mr. Kevis by the Wholesale Tobacconists' Protection Association had to be postponed owing to the illness of that gentleman. Mr. Kevis had not long returned from Weymouth, where he had gone to recuperate after a serious illness. The treacherous climate of London again proved too much for him, and he is now laid up with pleurisy. We heartily wish him a speedy recovery.

—\*~\*~\*—

The Italian International and Universal Exhibition will open at Milan on April 15th, 1906, and is already assured of success, since most countries have taken up the scheme warmly and intend to exhibit a great variety of products. The British Government have made a grant of £10,000 towards a British section, so that manufacturers can exhibit with the certainty that they will have the best opportunity of showing their goods to advantage. We sincerely hope that tobacco manufacturers will not neglect this opportunity; already some well-known proprietary brands are sold in Italy in large quantities despite the high protective duty, and we believe that there is room for many others. Messrs. Teofani & Co. exhibited at Paris, and no doubt secured a splendid advertisement for their specialities. We trust they will show at Milan, and we think that those firms who are enterprising enough to take space will not regret it. It is too early yet to make any definite announcement, but we hope to send a special commissioner to give a full account of the British tobacco section.

**BLUEJACKETS' TOBACCO.**—Tobacco blending is the Admiralty's latest undertaking. Hitherto sailors' tobacco has been issued in the leaf, and the men have had to make it up into rolls themselves. Moreover, all has been of a strong Virginian kind. Now, however, the Admiralty have decided, as an experiment, to supply the men with a new mixture, consisting of Colonial and Virginian leaf. This will be manufactured in two strengths, mild and full flavoured, and be sold at one shilling per pound, the same price as is now charged for the leaf.

**GIRL CAPTURES SMUGGLERS. DESPERATE STRUGGLE ON A MOUNTAIN PASS.**—Two Austrian smugglers recently attempted to cross the Silvretta Pass with heavy loads of tobacco and other dutiable goods from Switzerland into the Tyrol. Learning that the Customs official, a man named Komerthal, was ill, they chose a misty night to cross the pass. Their carefully laid plans, however, were upset by Fraulein Komerthal, who is a fearless mountaineer. She had persuaded her father to retire for the night, and taking his gun stood sentinel on the lonely snow-covered pass. In the early hours of the morning, writes our Geneva correspondent, the young woman saw the smugglers approaching, and hid behind a ledge of rock. When they came up she suddenly confronted them with her gun levelled, and ordered them to surrender. Realising that the game was up, the smugglers threw down their loads. The woman's voice betrayed her, however, and finding that neither flattery nor bribery had any effect, the smugglers rushed at the courageous woman with the intention of overpowering her. One of them received the clubbed rifle on his head and fell unconscious in the snow. Komerthal, whom the report of the gun had awakened, then arrived on the scene and captured the second smuggler after a desperate struggle.—*Daily Mail*.

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.

# A Well-known Fact.

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

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

**25/- per 1,000 less discount.**

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

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

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

**CIGARETTE PAPER MANUFACTURERS.**

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

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



Telephone Nos.: 994 and 1168 Hop.

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

## MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.



# Trade News and Notes.

**OLDHAM TOBACCONISTS' ASSOCIATION.**—A very successful gathering of members of this association and their wives took place on Tuesday night, October 10th, at the Oldfellows' Hall, Scholes Street, Oldham, when upwards of 50 persons sat down to an excellent repast.

**TAX ON CIGARETTE PAPERS.**—As a result of a discussion as to new sources of revenue, the German Federal States have decided to put a tax on cigarette papers, as is the case in Greece, Roumania, and Bulgaria, where the impost is exacted with such strictness that mercantile copying letter paper is perforated to prevent its use for smoking purposes.

**MR. R. E. GOODBODY ON TOBACCO GROWING IN IRELAND.**—At a recent meeting of the Tullamore Branch of the Irish Industrial Development Association, Mr. R. E. Goodbody, Dublin, made an interesting statement in reference to the Irish tobacco crop for 1905. He said the Department was making experiments in three places in Ireland in three different soils—namely, Navan, Mullacree (King's County), and Wexford. Accompanied by an American expert, he had that week visited Randsalstown, where Col. Everard had ten acres under process of sowing. He had never seen such a yield in any country, and the expert was of the same opinion. Leaves 22 inches long and 22 inches wide could be seen, a size hitherto unknown. The yield of the ten acres was treble what was yielded by a twenty acre plot last year. The tobacco, which was a little slow in sowing, smoked very well. In King's County, owing to the drying weather coming in the wrong time, the yield was not so heavy, but it would well clear the expenses. However, without the Governmental assistance Mr. Goodbody was of opinion that farmers generally had better keep to the growing of barley and oats. Roughly speaking, there were now over 3,000 hands employed in Irish tobacco factories, the largest number yet reached.

**T.S.S. NEW PRICE LIST.**—The Tobacconists' Supply Syndicate's new price list, which is now ready for delivery, surpasses all former editions for its comprehensiveness and utility to the retailer. Many important alterations, we are told, are shown in the prices, while the bonus system, which is so much appreciated by the Syndicate's customers, is made much more explicit to the purchaser by the simple device of distinctly marking those goods which are bonus bearing. The Syndicate's list has always been the model for net cash catalogues, and is, in fact, quoted wherever there is a tobacco shop in the kingdom; the new edition is no exception to its predecessors except in that it is a distinct advance on those which have gone before it. The firm expects that the first impressions will soon be exhausted, and to ensure receiving a copy we strongly advise our readers to make early application on a post-card to 55, Farringdon Street, when a list will be forwarded post free.

**CONSUMPTION OF TOBACCO.**—The Bureau of Statistics of the Department of Commerce and Labour has issued a bulletin on the consumption of tobacco in various countries, from which it appears that the United States not only heads the list in the actual amount consumed, but also in the matter of *per capita* consumption. The table is as follows, in lbs. :—

Country.	Total consumption.	Per capita consumption.
United States .....	*440,000,000 .....	5.40
Germany .....	201,783,000 .....	3.44
Russia .....	150,244,000 .....	1.10
France .....	84,393,000 .....	2.16
United Kingdom .....	83,378,000 .....	1.95
Austria .....	78,755,000 .....	3.02
Hungary .....	47,905,000 .....	2.42
Belgium .....	44,273,000 .....	6.21
Italy .....	34,549,000 .....	1.05
Canada .....	*15,400,000 .....	2.74
Mexico .....	18,870,000 .....	1.39
Australia .....	10,158,000 .....	2.59

\* Partly estimated.

The economic value of these statistics is somewhat obscure, but they are interesting as showing a possible source of revenue should it be decided to impose an additional tax upon the product. In this country the tax *per capita* is estimated at 80c., in France at \$2.08, in the United Kingdom at \$1.49, in Germany at 28c., and in Russia at 18c. According to the Twelfth Census, the total value of tobacco manufactures in this country was in excess of \$263,000,000, exclusive of the value of imported manufactures and profits of all kinds. The total Government revenue

of \$65,800,000 constitutes a much smaller percentage of the total consumers' cost than in every European country, with the possible exception of Germany and Belgium.

CONNOISSEURS SMOKE

## TEOFANI'S

HIGH-CLASS  
CIGARETTES.

PURVEYORS TO HIS HIGHNESS



THE KHEDIVE OF EGYPT.

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

FROM ALL WHOLESALE HOUSES, OR FROM

**TEOFANI & CO., LONDON.**

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

## Foreign.

**COLOMBIA ABANDON TOBACCO MONOPOLY.**—In the article on the subject of currency reform in Colombia which appeared on pp. 17-18 of a recent issue of the *Board of Trade Journal*, mention was made of the means by which funds were to be obtained for the purpose of restoring a metallic currency in the country, one of them being the establishment of a monopoly on tobacco. From a despatch since received through the Foreign Office, however, it appears that the President of the Republic, some little time afterwards, made a statement to the Council of Ministers, announcing that the Government had finally determined to renounce the monopoly, decreeing instead a tax on consumption, and leaving free the production, sale, export, and manufacture of tobacco.

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.

# Muratti's LATEST.

## Ariston Queens (EXQUISITE TURKISH BLEND),

FOR REFINED TASTES.

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

To Retail at	{	5s. 6d. per 100.
		3s. 0d. ,, 50.
		1s. 6d. ,, 25.

Showing a profit of **over 30 per cent.** to the Retailer.

THE NAME "MURATTI" IS A GUARANTEE OF QUALITY.

PURVEYORS TO THE FRENCH REGIE.

### B. MURATTI, SONS & CO. LIMITED,

Head Office and Factory—54, WHITWORTH STREET, MANCHESTER.

London Office and Sale Rooms—5, CREED LANE, E.C.

Branches at BERLIN, BRUSSELS, and CONSTANTINOPLE.

## THE CIGARETTE WORLD AND TOBACCO NEWS, NOVEMBER, 1905.

**AMENDMENT OF DUTY ON TOBACCO IMPORTED INTO THE "COOK AND OTHER ISLANDS."**—With reference to the notice published in the *Board of Trade Journal*, of 11th February, 1904, notifying a reduction of duty on "manufactured" tobacco imported into the "Cook and other islands" of the Pacific, under an Order-in-Council dated 10th December, 1903, the Board have now received a copy of a further Order-in-Council, issued on 2nd August, 1905, revoking, with effect from 1st October, 1905, the previous Order-in-Council of 10th December, 1903. At the same time, the present Order-in-Council provides that the duty on "black twist" tobacco imported into the above islands shall be 1s. per lb. (in lieu of the duty of 3s. 6d. per lb. fixed by the "New Zealand Customs and Excise Duties Act, 1888"), in cases where the collector is satisfied that the genuine invoice value at the time of importation does not exceed 1s. per lb.

**TRANSVAAL TOBACCO.**—No attempt (writes an African correspondent) has yet been made to introduce the best brands of Magaliesberg tobacco to the English market, the demand in South Africa itself being equal to the supply, but pipe smokers in this country will shortly have an opportunity of making acquaintance with it. The Hekpoort district, about 30 miles from Johannesburg, has long been known as the principal producer of Magaliesberg tobacco, and is reckoned to be capable of an output of from seven to eight million pounds per annum. During the war this district was laid waste, but since the cessation of hostilities it has recovered itself in a marvellous manner, so much so that the Transvaal Government has recognised its great importance and voted funds towards the construction of a railway from the main Johannesburg line to Hekpoort. Experts say that the Transvaal leaf can take equal rank with the American leaf, and that, apart from the Magaliesberg tobacco, which is unique in its way, other kinds can be produced for the manufacturers of most of the brands known in Europe. But before an export trade in raw leaf can be established, it will be necessary for the producers in the Transvaal to grade their leaf to a uniform quality to satisfy the requirements of buyers in Europe. With this object in view, planters and growers generally in the Transvaal are forming an association, to be known as the Transvaal Growers' Association, a non-profit earning concern, which will be supported by the contributions of members throughout the country, and in which the Government and the big financial houses are interested themselves. Notwithstanding the heavy duty of 4s. per lb., Transvaal tobacco can be retailed here at a price which will enable it to compete favourably with any of the best brands in the market. A point to be remembered, too (adds our correspondent), is that preference in favour of Colonial produce would enable Transvaal and other South African manufacturers to undersell foreigners; and it is a well-known fact that the only country from which Americans anticipate competition in regard to the tobacco trade is South Africa.—*Standard*.

**AMSTERDAM TOBACCO SALES.**—The second autumn sale for Sumatra and Borneo tobacco took place on October 6th, when 18,160 bales of the former and 2,047 bales of the latter, or a total of 20,207 bales, were offered to tender. Despite the unusually large quantity of leaf coming forward the market was a good one, and prices were well maintained. Most of the tobacco was of medium or low-grade quality, but the market is as firm as ever it was for high class leaf. This was clearly demonstrated by the top price of the sale—250 cents, or 4s. 2d., a pound paid for a lot of 408 bales, belonging to the United Lankat Plantations Company, Limited—brand L.P. C/Padang Brahrang/I. The same company also secured second place with 165 cents, or 2s. 9d., for a parcel of 420 bales—brand L.P. C/Padang Brahrang/II. From these prices there was a drop right away to 125 cents, or 2s. 1d., which was realised by the Deli Maatschappij for 333 bales—brand Deli Maatschij/P. B/4. Of the remainder, over 10,000 bales obtained 50 cents,

or 10d., and upwards, a large proportion being sold at or over 90 cents, or 1s. 6d. Low class leaf fetched prices down to 25 cents, or 5d., a pound. An interesting feature in this sale was a small parcel of 169 bales of Borneo tobacco from the newly opened Melalip estate of the New London and Amsterdam Borneo Tobacco Company, Limited. This evoked the liveliest competition, and was disposed of at 113 cents, or 1s. 10½d., changing hands almost immediately afterwards, it is reported, at an advance of 15 cents on this price. The New London Borneo Tobacco Company, Limited, sold various lots of low class leaf at an average of about 30 cents, and the British Deli and Langkat Tobacco Company, Limited, 542 bales at 45 cents, or 9d.—The concluding sale of the present season took place in Amsterdam on the 13th ult., and, with commendable promptitude, statistics have already been issued which enable us to survey the year's results and compare 1905 with its predecessor. Two leading facts at once stand out, which are largely interdependent—a diminution of supply and an enhancement of price. In the present year the Sumatra crop consisted of 233,957 bales, which realised an average price of 99 Dutch cents, or just under 1s. 8d. a half-kilogramme, or, as it is more commonly termed, a Dutch pound. In 1904 the crop was 254,168 bales and the price 92 cents, or just under 1s. 6½d. The present year's average is the best since 1901, when 111½ cents, or 1s. 10½d., was obtained for a crop of 223,731 bales. The general tendency with regard to supply and demand is for the latter to steadily increase, while the former is liable to violent fluctuations, in which weather conditions naturally play a leading part. At the moment, however, demand has undoubtedly overtaken supply, and the crop of 1905, just gathered in Sumatra, and which will come forward for sale next year, is reported to be 10,000 bales short of the crop just sold. In view of this fact, it is not surprising to find that a very firm tone has characterised the tobacco market of late, even though the leaf offering has not, taken throughout, been of good quality. Of really fine tobacco, suitable for the American market, there has even been a scarcity, and prices have ruled correspondingly high, though the average of the island has been reduced through the unusually large proportion of inferior grades. For planting concerns able to produce the right kind of stuff the past year has been a most prosperous one, and the same will probably be the case for 1906; but for those estates which have yielded only medium and low class leaf both years will probably be disastrous. This class of tobacco, it must be remembered, is, as the saying runs in Amsterdam, either "gold or iron." The old-established companies, with ample capital and reserve funds, usually find the gold, and the small private planter, with limited means and poor land, too often finds the iron. Amongst concerns marketing over 5,000 bales, the company which has done best this year is the Amsterdam Deli Compagnie, which marketed 10,074 bales, at an average of 159 cents, or 2s. 8d. The United Lankat Plantations Company, Limited, takes second place with 134 cents, or 2s. 3d., for 9,189 bales, though two picked private estates obtained a higher average for comparatively small quantities. The Rotterdam Deli Maatschappij comes third with 119 cents, or 2s., for 5,186 bales. The great Deli Maatschappij averaged 108 cents, or 1s. 9½d., for 53,508 bales, from 22 estates, the averages of which varied from 65 to 174 cents. The Senembah Maatschappij sold 15,936 bales at 80 cents, or 1s. 4d., while that semi-London concern, the Serdang Tabak Maatschappij, obtained 85 cents, or 1s. 5d., for 4,966 bales. The British Deli and Langkat Tobacco Company, Limited, realised its crop of 4,442 bales for 82 cents, or 1s. 4½d. The Borneo crop this year was a very poor one. The average is only 62 cents, or 1s. 0½d., for 16,615 bales, against 80 cents, or 1s. 4d., for 17,043 bales last year. The only concern that has done really well is the New Darvel Bay Borneo Tobacco Plantations, Limited, which sold 3,686 bales, or about one-fifth of the entire crop of the island, at an average of 122 cents, or 2s. 0½d. The New London Borneo Tobacco Company, Limited, sold 8,668 bales at 40 cents, or 8d., the New London

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.

and Amsterdam Borneo Tobacco Company, Limited, 2,277 bales at 44 cents, or nearly 9d., and the Sapong Rubber and Tobacco Company, Limited, 617 bales at 34 cents, or not quite 7d. The weather in Borneo severely handicapped planters; but the crop now in the sheds and coming forward next year enjoyed more favourable conditions. Next season should be an interesting one for both Sumatra and Borneo leaf.—*Financial News.*

## Law.

**DISPUTE ABOUT PIPES.**—Prag v. Pflenger was a claim heard on November 3rd at City of London Court for £35 4s. 6d. for pipes made by plaintiff, of Roscoe Street, to the order of the defendant, of 5, New Oxford Street. Mr. Robertson appeared for the plaintiff, and Mr. Charles for the defendant. Defendant said that the plaintiff made more pipes than were ordered, and they were not merchantable articles. The plaintiff retorted that there were no grounds of complaint as to either quality or number. The Judge found for the plaintiff for £30.

**BILL OF SALE VOID.**—At the Clerkenwell County Court last month, before His Honour Judge Edge, Harry Groobman, tobacconist, of 104, Shepherdess Walk, City Road, was the claimant in an interpleader action to certain goods seized under an execution against his father, Abraham Groobman. The execution creditor was Gabriel Brenner, trading as the East End Financial Deposit Loan Bank, 47, New Road, E. Mr. Sturgess was counsel for the claimant, and Mr. Bevan for the execution creditor. It was stated that claimant's father, with three other persons, stood security for a friend who borrowed money from the execution creditor to the amount of £42. The money not being forthcoming either from the borrower or the other three securities, the execution creditor brought an action against claimant's father for the whole amount and recovered judgment.—Mr. Sturgess said there were two bills of sale. Under the first one all the furniture was assigned by the father to the son for the sum of £30; under the second document the father assigned to his son the residue of the lease for another sum of £30. Both these sums had been handed over by claimant to his father. When execution was put in the Sheriff and the execution creditor were informed of the fact that the goods belonged to claimant under the bill of sale.—Claimant, in evidence, said he lived with his father at 104, Shepherdess Walk. In August he was approached by his father with reference to lending him money. He was willing to do this, provided he secured himself, so he went with his father to a solicitor, who drew up the two documents referred to by counsel. The £60 he took out of the Post Office Bank, where he had been depositing his savings for the last three years.—Mr. Bevan: How old are you?—Twenty-two.—What are your wages?—I am paid £2 per week.—When were you raised to £2?—About two months ago.—What is your right name?—Groobman.—Don't you trade as Goodman?—Yes.—What names does your father trade in?—Goodman.—Did you know at the time these bills of sale were executed that your father was being pressed by Mr. Brenner on account of this promissory note?—Certainly not.—You swear that?—I swear it.—You knew that your father had gone security for someone?—No.—When did you first know that Mr. Brenner was pressing your father?—Some time after the bill of sale was given.—Where did you get the £50 to pay into Court when the execution was levied?—It was lent me by my principal.—Where did these moneys that appear in your bank book come from?—They are my wages.—What were your wages in September, October, and November of 1904?—£1 per week, and then I was raised to 22s.—On October 1st you paid in £3 12s. Is that your wages?—Yes.—On November 1st £1 2s., and on November 14th £2. In fact, during one month you have banked 12s. more

than your wages. How do you account for that?—I may have bought something and sold it again and made something out of it.—You dress yourself?—I dress very lightly.—But you are decently dressed?—Well, I am careful.—The Judge: No doubt you are. But do you buy your own clothes?—Yes.—Counsel: And you pay for your own pleasure?—I have very little. Time is too precious.—Is it not a fact that some of these moneys paid in belonged to your father?—Certainly not. It is all my own which I have worked for.—Who paid the solicitor's costs for preparing these documents?—My principal.—Claimant's father also gave evidence. Replying to questions, he said he signed the promissory note in the name of Goodman—his trading name—but executed the bill of sale in the name of Groobman.—Mr. Bevan: What did you do with the £60 received from your son?—Paid it away to my creditors, and here are the receipts.—When you were pressed by Mr. Brenner did a Mr. Slobordinski suggest that the way to protect yourself was to give your son a bill of sale over your furniture?—Certainly not.—You admit that you became security for this man?—Yes, there were four of us. I told Mr. Brenner I was willing to pay my share of £10 10s., but I ought not to pay the whole £42.—Mr. Bevan submitted that the bill of sale was bad, inasmuch as it was not given in the name by which the execution debtor was generally known. The section of the Act said:—"The description must be such as to enable parties to make such investigations as are deemed to be necessary for their protection before advancing money or supplying goods on credit." In order to meet the requirements of the section it ought to have been Groobman, trading in the name of Goodman.—The Judge said he believed the son did advance the money to his father as stated. It had been asked how did he get so much money saved out of so small a weekly wage? but the claimant undoubtedly had the instinct for saving which was inherent in people of his persuasion, and he (the Judge) believed that all the money was the son's. Neither could he find on the evidence that claimant joined his father in this transaction for the express purpose of defeating Mr. Brenner or any other creditors, but he joined his father for the purpose of raising a sum of money that would help the latter to pay off his creditors. But he (the Judge) had grave doubts on the final question of sufficient description. It may be that a trader going to search the register at Somerset House for a bill of sale in the name of Abraham Goodman, and failing to find such an entry would, perhaps, not think of looking down the list for Groobman. And so the trader would be misled on searching the register. Therefore he must hold that the bill of sale was void, but he had so much doubt about it that he would stay execution for 21 days to enable the opinion of the High Court to be taken on the matter.—Judgment was entered for the execution creditor with costs, with leave to appeal.

## New Companies.

**WILLIAMS SYNDICATE, LIMITED** (86,024).—Registered October 2nd. Capital, £2,000 in £1 shares. Object, to acquire and turn to account any British, Foreign, and Colonial inventions, patents, rights, trade marks, or privileges which may be profitably dealt with in connection with the manufacture of tobacco, cigars, cigarettes, snuff, or tobacconists' fancy goods. No initial public issue. The first directors (to number not less than three nor more than five), are to be appointed by the signatories. Qualification, 100 shares. Remuneration as fixed by the company. Registered office: 46, New Broad Street, E.C.

**WATTERS, WESTBROOK & CO. LTD.**—Registered October 18th, by Cooper, Newall & Co., 4, Chapel Walks, Manchester. Capital, £5,000, in £1 shares (2,000 Preferred). Objects—To acquire the business carried on by P. Watters at 137, Heaton Lane, 2, Tiviot Lane, 59, Greek Street, and

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

47, St. Peters  
with the said  
tobacconists, to  
dealers, manufa  
and smokers' re  
first directors (t  
three) are P. V  
£300. Remune  
tered office, 12  
VENEZUELA  
tered October 2  
gate Street Wi  
Objects—To ac  
property, und  
Anonima Fabr  
all or any of the  
of the said com  
manufacturers,  
company pron  
S. Cadby, 128.  
D. H. C. Cory,  
W. Postlethwa  
N., clerk  
E. Grierson, 8,  
A. M. Stentif  
Quintin's  
S. A. H. Tru  
E.C., cler  
W. P. Southar  
clerk ..  
No initial pub  
be less than th  
to appoint the  
tion, £150 eac  
Registered off

## Obitu

The death i  
King's Road,  
known and r  
for Messrs. B

The death  
3, Platurton  
For many yea  
in the city, a  
Arcade.

THE LAT  
SERVICE I  
James Hami  
Lady Wills, v  
Park, took  
service was h  
by a large nu  
of the emplo  
present inclu  
the family;  
Wills and Mis  
Mrs. W. M. V  
Mr. F. O. W  
H. W. S. Wi  
Gunn, Canon  
Jose; Messrs  
(representing  
Davey (of Me  
Messrs. H. I  
Secretary (tr  
which the  
officiating cl  
S. F. Sykes.

PHENO

47. St. Petersgate, Stockport; to adopt an agreement with the said vendor, and to carry on the business of tobacconists, tobacco growers, importers, bonders, and dealers, manufacturers of cigars, cigarettes, snuff, pipes and smokers' requisites, &c. No initial public issue. The first directors (to number not less than two nor more than three) are P. Watters and A. Westbrook. Qualification, £500. Remuneration, as fixed by the company. Registered office, 127, Heaton Lane, Stockport.

**VENEZUELAN MATCH MONOPOLY, LTD.**—Registered October 24th by Francis Voules & Welch, 84, Bishopsgate Street Within, E.C. Capital, £220,000, in £1 shares. Objects—To acquire all or part of the real and personal property, undertaking, and liabilities of La Compania Anonima Fabrica Nacional de Fostorós, of Venezuela, and all or any of the shares, stock, debentures, or other securities of the said company, and to carry on the business of match manufacturers, importers, exporters, and dealers, financiers, company promoters, &c. The signatories are:—

	Shares.
S. Cadby, 128, Clapham Road, Stockwell, S.W., clerk	1
D. H. C. Cory, 67, Cavendish Road, Hornsey, N., clerk	1
W. Postlethwaite, 77, Mildmay Road, Mildmay Park, N., clerk	1
E. Grierson, 8, Grasmere Road, Muswell Hill, N., clerk	1
A. M. Stentiford, 11, Upper Highlever Road, St. Quintin's Park, W., stenographer	1
S. A. H. Trumpler, 84, Bishopsgate Street Within, E.C., clerk	1
W. P. Southard, 84, Bishopsgate Street Within, E.C., clerk	1

No initial public issue. The number of directors is not to be less than three nor more than seven; the signatories are to appoint the first. Qualification, 100 shares. Remuneration, £150 each per annum (£50 extra for the Chairman). Registered office, 84, Bishopsgate Street Within, E.C.

## Obituary.

The death is announced of Mr. GEORGE BALL, of 79, King's Road, Reading, in his 78th year. He was well known and respected, having been for 35 years manager for Messrs. Brigham & Sons, tobacco merchants.

The death occurred on October 26th, at his residence, 3, Plasurton Place, Cardiff, of Mr. CHAS. SALISBURY. For many years the deceased was a well-known tobacconist in the city, and had shops in High Street and the Castle Arcade.

**THE LATE MR. A. J. H. WILLS. MEMORIAL SERVICE IN BRISTOL.**—The funeral of Mr. Arthur James Hamilton Wills, eldest son of Sir Frederick and Lady Wills, who died on Friday, October 20th, at Warfield Park, took place at Bracknell Cemetery. A memorial service was held at St. Mary's, Redcliffe, and was attended by a large number of relatives and friends, and about 1,500 of the employees of Messrs. Wills & Co. Limited. Those present included Sir Frederick Wills, M.P., and members of the family; Sir W. H. Wills and Miss Wills; Sir E. P. Wills and Misses E. and V. Wills; Mr. G. H. Wills, Mr. and Mrs. W. M. Wills, Mr. F. K. W. Wills, Mr. Melville Wills, Mr. F. O. Wills, Mr. C. S. Wills, Mr. Norman Wills, Mr. H. W. S. Wills, Mr. Graham Wills, Mr. H. W. Gunn, Mrs. Gunn, Canon Griffiths, Mr. Fenwick Richards, Mr. W. W. Jose; Messrs. E. G. Mardon, R. Dalton, and R. J. Huddleston (representing Messrs. Mardon, Son & Hall), Mr. T. Ridding Davey (of Messrs. Franklyn, Davey & Co.), Mr. W. Proctor, Mr. Graham, Mr. Horace Gummer, and Mr. Fairclough, and Messrs. H. Daniel, Vice-president, and W. Roberts, Hon. Secretary (representing the Bristol Madrigal Society, of which the deceased gentleman was a member). The officiating clergy were the Rev. J. P. Maud (Vicar), Rev. S. F. Sykes, Minor Canon Jacobs, Rev. J. N. B. Champaign,

and Rev. E. L. A. Herslett. The full choir was in attendance, and Mr. J. W. Lawson presided at the organ. The Psalm was chanted to F Minor, adapted by Turle from Purcell. "Peace, perfect Peace" and "Abide with Me" were rendered, and at the close of the service, which was of a very impressive description, Mr. Lawson played the "Dead March" and "O Rest in the Lord."

## Police.

**DEAR CIGARETTES.**—Fred Gill, blacksmith's striker, of Bramley, was summoned at Bradford on October 25th for obtaining five cigarettes, of the value of one penny, from a penny-in-the-slot machine by putting in a metal disc, and he was fined 10s. and costs. The prosecutor had noted a number of these substitutes for pennies, and he had a watch kept.

## NEW LINES.

**ARISTON QUEEN'S.**—Messrs. B. Muratti, Sons & Co. Ltd. have sent us samples of the above cigarettes, which they have recently put on the market. After a careful test we can confidently recommend them; they are made from the best Dubec tobacco, and have a peculiarly delicate aroma. They are just the goods to suit the fastidious smoker. The cigarettes are packed in pale blue cardboard boxes containing 25, 50, or 100 pieces, and are sure to attract attention.

**LESLIE STUART'S.**—This is a Virginia line, also intended for connoisseurs. The cigarettes have a delicious, slightly aromatic flavour, and we shall be surprised if they do not score a great success. Ariston Queen's are already going like hot cakes, and Leslie Stuart's will probably follow suit. Both lines return a very handsome profit, and we advise them as being specially suited for high-class Christmas trade.

**MAL-KAH CLUB CIGARETTES.**—Messrs. Kriegsfeld and Co., the well-known Manchester cigarette specialists, have favoured us with samples of this new line. No. 1, Turkish, are put up in elegant pocket cases of oxidised metal, holding ten pieces. The case is handsomely enamelled, having on one side the trade mark of the company, on the other a handsomely-designed coat of arms. No. 2 are Egyptian, similarly packed. A similar line in Virginia is also sold. Each line sells at 6d., and returns about 35 per cent. profit to the retailer. We find the cigarettes of really fine quality, and retailers would do well to give a trial order, which will, we are sure, satisfy them, and help to swell the Christmas trade.

**RICHMOND BOUQUET CIGARETTES.**—Messrs. Cohen, Weenen & Co., of 52, Commercial Road, E., have brought out a really sound line under the above name. The cigarettes are sold in packets of 20 at 4½d., and we think they are simply wonderful value at the price. How the firm can give such really good tobacco at such a price, and yet allow the retailer a liberal profit, is a puzzle, but a trial will speedily convince anyone of the sterling merit of the cigarettes. Certainly this time Messrs. Cohen, Weenen & Co. have scored a bull's eye, and tobacconists should not fail to take advantage of the opportunity of securing a good stock; they will, we predict, not have much difficulty in selling them.

**TOBACCONIST'S BUSINESS AT ERITH FOR DISPOSAL.** Price for Goodwill, Lease, Stock, Fixtures, &c., £125. Particulars of the Official Receiver, Maidstone.

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.




CONNOISSEURS SMOKE

# TEOFANI'S

CIGARETTES.

TEOFANI & CO. were appointed Members of the Jury of Awards at the Universal Exhibition of  
LIEGE, 1905.

THIS IS   
**THE HIGHEST POSSIBLE AWARD  
FOR MANUFACTURERS.**

Also at LYONS, GENEVA, BRUSSELS, ANTWERP, PARIS, and L'ORIENT.



GRANDS PRIX.

GOLD MEDALS.



BELGIUM



ANTWERP



BRUSSELS



LORIENT



PARIS.



ATHENS

From all Wholesale Houses, or from

**Teofani & Co., 18, Bury St., St. Mary Axe, London, E.C.**

Telegraphic Address: "TEOFANI, LONDON."

Telephone: 2783 AVENUE.

## From the "London Gazette."

### Receiving Orders.

HAMBLET, RICHARD, tobacconist, 77, Orford Lane, Warrington, Lancs. Date of order, October 2nd, 1905.

CLARKE, JOHN HERBERT, tobacconist, &c., 192, Lumb Lane, Bradford. Date of order, October 21st, 1905.

ROSENBERG, J., tobacconist (widow), 5, Bishopsgate Goods Station, London, E.C. Date of order, October 23rd, 1905.

SMITH, WALKER, newsagent and tobacconist, 8, Legrams Lane, Bradford. Date of order, September 26th, 1905.

WOLFF, JACOB, cigar merchant, 11, Gibson Square, Islington, London, N. Date of order, September 28th, 1905.

JOHNSON, WILLIAM THOMAS, tobacconist, &c., 34, Lower Lichfield Street, Willenhall, Stafford. Date of order, October 27th, 1905.

HOLROYD, JOE ARMITAGE, tobacconist and hairdresser, 3, Nelson Road, Ilkley, and 33, Kirkgate, Otley, Yorks. Date of order, October 21st, 1905.

FORREST, RICHARD, lately tobacconist and fancy goods dealer, late 8, High Street, South Dunstable, Beds., now 25, Inglewood Terrace, Delph Lane, Leeds. Date of order, October 11th, 1905.

EISISKI, SIMON NEHEMIAH (carrying on business as S. Eisiski), tobacconist, cigar merchant, and hairdresser, 175, Wellington Road, 15, High Street, Queen's Arcade, 15, Bodfor Street, 30A, Queen Street, and 31, Queen Street, Rhyl; 18, Station Road, Colwyn Bay; and 15, Eastgate Street, Chester. Date of order, October 5th, 1905.

### First Meetings and Public Examinations.

CABLE, CHARLES, tobacconist, &c., 29A, Commercial Street, Newport, Mon. Public examination, November 2nd, 1905, at 11.0, at Town Hall, Newport, Mon.

WOLFF, JACOB, cigar merchant, 11, Gibson Square, Islington, London, N. Public examination, November 7th, 1905, at 11.30, at Bankruptcy Buildings, Carey Street, London, W.C.

FORREST, RICHARD, lately tobacconist, &c., 8, High Street, South Dunstable, Beds., now 25, Inglewood Terrace, Delph Lane, Leeds. Public examination, November 14th, 1905, at 11.0, at County Court House, Albion Place, Leeds.

ROSENBERG, J. (widow), tobacconist, 5, Bishopsgate Goods Station, London, E.C. First meeting, November 8th, 1905, at 11.0. Public examination, November 28th, 1905, at 11.30; both at Bankruptcy Buildings, Carey Street, London, W.C.

JOHNSON, WILLIAM THOMAS, tobacconist, &c., 34, Lower Lichfield Street, Willenhall, Stafford. First meeting, November 16th, 1905, at 12 noon, at Official Receiver's office, Wolverhampton. Public examination, November 22nd, 1905, at 11 a.m., at County Court, Wolverhampton.

CLARKE, JOHN HERBERT, newsagent and tobacconist, 192, Lumb Lane, Bradford, Yorks. First meeting at

Official Receiver's chambers, 20, Tyrrel Street, Bradford, November 3rd, 1905, at 3.0. Public examination, November 15th, 1905, at 10.0, at County Court, Manor Row, Bradford.

HOLROYD, JOE ARMITAGE, tobacconist, &c., 3, Nelson Road, Ilkley, and 33, Kirkgate, Otley, Yorks. First meeting at Official Receiver's offices, 22, Park Row, Leeds, November 6th, 1905, at 11.0. Public examination, November 28th, 1905, at 11.0, at County Court House, Albion Place, Leeds.

EISISKI, SIMON NEHEMIAH (carrying on business as S. Eisiski), tobacconist, &c., 175, Wellington Road, 15, High Street, Queen's Arcade, 15, Bodfor Street, 30A, Queen Street, and 31, Queen Street, Rhyl, Flints.; 18, Station Road, Colwyn Bay, Denbighshire; and 15, Eastgate Street, Chester. Public examination, November 2nd, 1905, at 12.30, at Magistrates' Room, Bangor.

### Adjudications.

CABLE, CHARLES, tobacconist, &c., 29A, Commercial Street, Newport. Date of order, October 4th, 1905.

HAMBLET, RICHARD, tobacconist, 77, Orford Lane, Warrington, Lancs. Date of order, October 17th, 1905.

CLARKE, JOHN HERBERT, tobacconist, &c., 192, Lumb Lane, Bradford. Date of order, October 21st, 1905.

SMITH, WALKER, newsagent and tobacconist, 8, Legrams Lane, Bradford. Date of order, September 26th, 1905.

JOHNSON, WILLIAM THOMAS, tobacconist, &c., 34, Lower Lichfield Street, Willenhall, Stafford. Date of order, October 27th, 1905.

HOLROYD, JOE ARMITAGE, tobacconist and hairdresser, 3, Nelson Road, Ilkley, and 33, Kirkgate, Otley, Yorks. Date of order, October 21st, 1905.

FORREST, RICHARD, lately tobacconist, &c., late 8, High Street, South Dunstable, Beds., now 25, Inglewood Terrace, Delph Lane, Leeds. Date of order, October 11th, 1905.

EISISKI, SIMON NEHEMIAH (carrying on business as S. Eisiski), tobacconist, cigar merchant and hairdresser, 175, Wellington Road, 15, High Street, Queen's Arcade, 15, Bodfor Street, 30A, Queen Street, and 31, Queen Street, Rhyl; 18, Station Road, Colwyn Bay; and 15, Eastgate Street, Chester. Date of order, October 5th, 1905.

### Notices of Intended Dividends.

HARRIS, SAMUEL CHARLES, tobacconist, &c., 2, Dunns, Mumbles, Glam. Last day for proofs, November 11th, 1905. Trustee, T. Thomas, 31, Alexandra Road, Swansea.

ROBINSON, JOHN FREDERICK, tobacconist, 84, Market Street, Ashby-de-la-Zouch, Leicestershire. Last day for proofs, November 11th, 1905. Trustee, F. Stone, 47, Full Street, Derby.

MITFORD, CHARLES, tobacconist, 161, Shields Road, Heaton, Newcastle-on-Tyne. Last day for proofs, November 15th, 1905. Trustee, Thomas Gourley, Official Receiver, 30, Mosley Street, Newcastle-on-Tyne.

## Important Notice.

The "Cigarette World"  
Offices are now at  
32, BROADWAY,  
WIMBLEDON, S.W.

Correspondents are requested  
to address all communications  
there.

**PHENOMENAL SUCCESS—MAL-KAH CIGARETTES.**

Write MAL-KAH COMPANY,  
Central Tobacco Factory, Manchester.

**Notices of Dividends.**

SMITH, ERNEST EDMUND, tobacconist, &c., Lordsmill Street, Chesterfield, Derbyshire. First and final of os. 7½d., at Official Receiver's offices, 47, Full Street, Derby.

THORNTON, OLIVER, tobacconist, &c., Farnley Lane, and 28 and 30, Kirkgate, Otley, Yorks. First and final of 1s. 10d., at Official Receiver's offices, 22, Park Row, Leeds.

NICHOL, WILLIAM, tobacconist, 56, Great Chart Street, lately 13, Pittfield Street, Hoxton, London, N. First and final of 1s. 2d., at Bankruptcy Buildings, Carey Street, London, W.C.

**Notices of Release of Trustees.**

AYRES, ERNEST ALBERT, tobacconist, &c., 25, Southampton Street, Reading. Trustee, C. Mercer, 14, Bedford Row, London, W.C. Date of order, September 25th, 1905.

EVANS, THOMAS HENRY, tobacconist, 4, Dew Street, and 42, High Street, Haverfordwest. Trustee, T. Thomas, 4, Queen Street, Carmarthen. Date of order, September 5th, 1905.

JONES, ELIZABETH EMMA (married woman), tobacconist, 62, Wheelock Street, Middlewich. Trustee, T. Bullock, King Street, Newcastle, Staffs. Date of order, September 1st, 1905.

CROWTHER, GEORGE ARTHUR, drug, drysaltery, and tobacco dealer, late 358, Worsley Road, Winton, Patricroft, now 96, Smedley Road, Cheetham, Manchester, Lancs. Trustee, J. G. Gibson, Byrom Street, Manchester. Date of order, September 7th, 1905.

**Appointment of Trustee.**

JONES, JOHN ATTERBURY, and HERBERT LUCAS JONES (trading as Jones Bros.), tobacconists and newsagents, 31, Cricklade Road, Bishopston, 67A, Gloucester Road, Horfield, and 86, Stokes Croft, Bristol. Trustees, C. A. Tricks, Gresham Buildings, 18, Nicholas Street, Bristol, and A. Collins, 28, Baldwin Street, Bristol. Date of order, October 9th, 1905.

**Dissolution of Partnerships.**

STANBURY, HENRY JOHN, and WILLIAM AUSTIN READ, tobacconists and cigar merchants, 7, The Arcade, Bournemouth, under the style of Offer & Co.

JUDAH HUNT and JOHN TROTTER, tobacconists and pipe manufacturers, 17, Clayton Street East, Newcastle-on-Tyne, trading as Hunt & Trotter. Debts to be paid to Judah Hunt, who will carry on the business at above address under name of J. Hunt.

WHITE, FRANK, cigar merchant, 21, Stockport Road, Ashton-under-Lyne, Lancs., and ERNEST WHITE, cigar merchant, 10, Richmond Street, Ashton-under-Lyne, carrying on business at Victoria Buildings, Mount Street, Ashton-under-Lyne, aforesaid, under the style of J. White & Co., James White, cigar merchant, Willow Bank, Manchester Road, Ashton-under-Lyne, will continue the business under the style of J. White & Co.

**In the Matter of—**

NEWPORT TOBACCONIST'S FAILURE.—The first meeting of creditors of the estate of Charles Cable, of 29a, Commercial Street, Newport, tobacconist and hairdresser, was held last month at the office of the Official Receiver, Newport. The gross liabilities were set down at £643 4s. 7d., and those expected to rank for dividend at £476 6s. 4d. Assets were returned at £20 7s. 6d. The cause of failure stated by the bankrupt was "expenses in excess of profits." Debtor, who was adjudicated a bankrupt on October 4th, is 34 years of age. He stated in his preliminary examination that he started business on August

6th, 1904, with a capital of £200, of which £100 was borrowed. He fitted out the shop in Commercial Street at a cost of about £253, and took a lease on it for 11½ years at a rental of £110, rising to £115 per annum. Before going into business he had travelled for two houses in the cigar trade. From 1902 to 1904 he earned about £200 a year. His gross profits were about £4 per week, but his trade expenses were about £7 12s. per week, and he drew £3 per week for household and personal expenses. No resolutions were passed, the Official Receiver remaining trustee.

FAILURE OF A NEWMARKET CHEMIST AND TOBACCONIST.—The first meeting of the creditors of John Walter Carr, chemist and tobacconist, High Street, Newmarket, who was adjudicated a bankrupt on September 11th, was held last month, at the White Hart Hotel, Newmarket. Debtor's summary of his statement of affairs showed gross liabilities amounting to £4,506 9s. 8d., including one fully secured creditor for £28, two partly secured creditors for £4,963 12s. 6d. (less securities estimated at £4,268 14s.), and four creditors for rent, rates, taxes, and wages, amounting to £44 14s. 9d. The assets are estimated to produce £3,623 8s. 8d., leaving a deficiency of £883 1s. The debtor alleges as the causes of his failure "want of capital, bad trade, bad debts, long credit, the loss of money—racing—over six years ago." From the Official Receiver's observations, it appeared that the bankrupt was some years ago a chemist's assistant in Newmarket, and after having been away nine years, and become manager to Mr. Robert Cook, chemist, Grimsby, purchased the business at Newmarket in which he had formerly been assistant, paying £800 for the goodwill and £1,200 for the stock and fixtures. He had no capital, and the £2,000 was advanced by Mr. Cook. Of this £1,100 was still owing, but the bankrupt said it had been intended that £1,000 should have been a gift as soon as £1,000 had been paid off. The bankrupt also purchased the shop and house which he occupied, and about five years ago rented premises close by, and started a tobacconist's business, spending £400 on stock and fittings. Considerable sums had been spent on his freehold premises, but it was not estimated that there would be any surplus after the mortgagees had been satisfied. No account of the deficiency had been filed. Debtor estimated his household expenses at £300 per annum. Some seven years ago the bankrupt lost £6,000 in betting and racing expenses, in addition to previous winnings. At one time he kept and ran a horse of his own. The Official Receiver (Mr. Howard W. Cox) stated that the property the bankrupt carried on business in had been mortgaged, and the mortgagees, being in possession, had sold it to certain gentlemen in the town. These gentlemen then made an offer of £500 for the chemist's business. This was absurd, and he refused to entertain it. Subsequently they offered £1,000, and then made an offer of £2,000. This he considered a very fair price indeed, and better than they would probably get if they waited. There was also the difficulty that the owners might prevent any purchaser continuing on the premises. He, therefore, submitted the offer to all creditors over £50, and, with the approval of all except one, who had not replied, had accepted the offer. The book debts, amounting to £769 17s. 8d., had not been included in the purchase, nor the tobacconist's business. He thought the value of the tobacconist's stock had been over-estimated, but the takings were £50 a month. There ought to be no difficulty in finding a purchaser. Since September 11th the gross takings of both businesses had been about £115. He proposed to gazette a first dividend shortly. Mr. H. M. Martin (a creditor) asked a question with reference to the claim made by Mr. Cook. The Official Receiver said that Mr. Carr had given promissory notes, and would have no defence to an action, even though Mr. Cook might have promised to take £1,000 in return for the £2,000 when advancing the money. The creditors present approved of the estate being wound up by the Official Receiver.



# The Government Tobacco Monopoly in Japan.

## SOME ACCOUNT OF ITS WORKING AND PROFITS.



THE present Tobacco Monopoly Law was brought into operation on July 1st, 1904. Taxation of tobacco had existed since 1876, but to meet the financial needs resulting from the war with China in 1894-5 the form of income from the taxation of tobacco was changed, and the Leaf Tobacco Monopoly Law was established and put into effect in January, 1898. The Leaf Tobacco Monopoly Law was improved

year by year, and the profit accruing therefrom increased annually. Such a result may almost be said to have proved the complete success of the Leaf Tobacco Monopoly system; but the revenue under that system being dependent upon the amount of sale of leaf tobacco, which was ever unsteady, the market condition of leaf tobacco had a direct effect upon the amount of Government sale which, being always an unfixed quantity, consequently made the Government revenue variable. The license area under cultivation also kept altering, and changes took place yearly in the tobacco-growing districts, and accordingly after a careful consideration of the systems of tobacco monopoly adopted in Europe and America, the Tobacco Manufacture Monopoly system was brought into operation with the object of remedying the defects of the Leaf Tobacco Monopoly, and of increasing the State revenue. Accordingly, when the Imperial Diet was convened for a special session in March, 1904, the Government presented a Bill relating to the Tobacco Manufacture Monopoly, and obtained its approval thereof. Under this Bill a total sum not exceeding 9,100,000 yen was appropriated for indemnifying those engaged in the industry.

With the object of leaving nothing undone to ensure the effectual operation of the Monopoly Law, the Government specially established the Temporary Tobacco Manufacture Preparation Bureau for taking charge of all temporary business arising from the revision of the Monopoly Law and all preparatory business connected with the starting of the manufacture.

The first stage in the undertaking was the manufacture of cigarettes. For this purpose the various buildings and machines owned by manufacturers like Murai Bros., Matsubei Chiba, and Matsubei Iwaya, whose establishments are fairly complete, were expropriated or purchased, and work was at once started, after making only such alterations as were absolutely urgent.

Cut tobacco manufactories are all worked on a small scale, and even if they were expropriated, they would be unfit to become Government factories. They were accordingly left to be dealt with in the second stage, which was to commence in April, 1905, and in the meantime it was decided to start emergency work and provide the necessary machines and tools, and the construction of temporary manufactories and factories was at once entered upon.

When all the projected manufactories are completed there will be five manufactories for cigarettes and thirty-two for cut tobacco, besides several branch factories.

As the demand in the whole country is very great the output of the existing manufactories is too limited to satisfy that demand; and, pending the completion of the preparations therefor, the system of manufacture outside the factories has been adopted as supplementary to the regular factory work.

For manufacture outside the factories such of the former manufacturers are selected as fulfil certain fixed conditions and are considered fit for the work, and the Government lends them the various machines and tools required for the manufacture, provides them with the raw material, and causes them under its supervision to carry out in a specified manner a part of the process of manufacture. They return the material and receive a certain amount of remuneration. The raw material is given out in definite quantities, and the worked material is taken back after deducting the fixed allowance for loss. Inspectors may also be despatched to these workshops to superintend the method of manufacture and to maintain general order therein.

As the selection and setting up of tools and machinery, and the improvement of drawings and designs must keep pace with the manufacture of tobacco, a branch factory was established at Fushimi in September, 1904, principally to take charge of the following items:—

- 1.—Matters relating to drawings, engravings, process work, box-making, and paper-cutting.
- 2.—Matters relating to the installation, preservation, and repair of various machinery, boilers, steam engines, and electric lighting plants.
- 3.—Matters relating to the business of iron, wood, and miscellaneous working.
- 4.—Matters relating to the examination of the manufactured articles.

As the quality of the finished article must depend upon the suitability of the raw material, the raw material—that is, leaf tobacco—is the foremost prerequisite, and accordingly the principle of trial cultivation was adopted in March, 1903, and experiments were made in plots not exceeding two tan in the compounds of monopoly branch-bureaux and such branch offices as are always kept open. And in December, 1904, the Hatano Tobacco Experimental Station was established in the town of Hatano for the purpose of studying various matters relating to the raw material.

### CIGARETTE MANUFACTURE.

The cigarette manufactories which have been established are five in number, namely:—

- Tokyo First Tobacco Manufactory.
- Tokyo Second Tobacco Manufactory.
- Kyoto Tobacco Manufactory.
- Osaka First Tobacco Manufactory.
- Kagoshima Tobacco Manufactory.

The manufactured articles began to be sold from July, 1904, their brands and prices being officially regulated, and based on the market prices prevailing at the time, to which about 20 per cent. was added to meet the necessity of increased income in war time.

The articles manufactured by the Government are of guaranteed quality and sold at fixed prices, and the general demand for them is so great that a sufficient quantity cannot yet be manufactured to cope with the entire demand.

While these cigarettes thus enjoy a brisk sale in Japan, their markets are at the same time spreading abroad and extend already from Korea and Manchuria to the Straits Settlements. Their sale is increasing every month. The Government pays unremitting attention to the changes of taste at home and abroad, and has lately issued two brands—the Dragon and the Phoenix—to meet the demand in China; it also began to sell in April, 1905, the Orient (20 sen per box of ten), and in the following month the Homare (5 sen per box of 20) and the Umegaka (35 sen per box of 100). Two or three other brands are being manufactured on trial.

### MANUFACTURE OF CUT TOBACCO AND CIGARS.

On April 1st, 1905, the manufacture of cut tobacco was, as had been arranged, started as the second stage in the operation of the monopoly.

There are for the manufacture of cut tobacco the Tokyo Third Tobacco Manufactory and thirty-one other manufactories, besides branch factories belonging to them.

Cut tobacco is manufactured in six brands.

The tobacco is, following the custom which prevailed under the old system, sold in packages of 5, 10, 20, and 40 momme.

The guiding principle and method of manufacture being identical in the case of cut tobacco with those in the case of cigarettes, there is no need to repeat them here.

From May, 1905, five descriptions of cigars have been manufactured from the Manila leaf and put on sale. The manufacture has given good results, and it will be possible to produce these cigars at a less cost than the imported articles. It is believed that their manufacture and sale will show a great increase in future.

### ORGANS OF SALE.

The localities where the manufactories are at present situated, it must be admitted, are, considering the extent of the Empire, unevenly distributed, and the distances which intervene between the places of sale and delivery caused no little inconvenience. For this reason when the Monopoly first came into operation, tobacco storehouses were set up at Sendai and ten other places. Their districts of sale were fixed, and all wholesale dealers were made to belong to the storehouse of their district and make their purchases therefrom. When on April 1st, 1905, upon the completion of the preparations of the second stage, cut tobacco began to be sold, it was found that the existing storehouses were still unable without inconvenience to meet the general demand, and they were, therefore, increased by 14, and at the same time re-named Tobacco Sale Offices.

The Government fixed upon the system of employing wholesale and retail dealers in tobacco as organs of sale.

Under this system every wholesale dealer belongs to the manufactory or sale office of the already fixed district, and after making purchases thereat sells them to the retail dealer, who in turn sells to the general public.

The Government adopted the fixed-price system, under which the manufactory or sale office first sells to the wholesale dealer at a fixed discount, and the latter sells at a profit less than this discount to the

retail dealer, who sells to the public at the fixed price. Thus, the retail dealer's profit is the difference between the fixed price and the price at which he bought from the wholesale dealer. The wholesale dealer, on making his purchase from the Government, receives the cost of carriage at a fixed rate according to the length of the route from the office of delivery to his shop, so that the price of his purchase is not in any way affected by the distance so traversed.

The status of the wholesale and the retail dealer is acquired by Government nomination.

The actual number of tobacco dealers on June 1st, 1905, was as follows:—

Wholesale dealers .. .. .	1,786
Retail dealers .. .. .	235,414

#### RESULT OF THE OPERATION OF THE MONOPOLY LAW.

The net profit to be derived by the Government from the Tobacco Monopoly will, it is expected, steadily increase when the Monopoly is in complete working order. Moreover, the operation of the Tobacco Monopoly is claimed to have further produced the following results:—

1.—*Uniformity of Manufactured Articles.*—Whereas formerly the articles were so numerous and of such confusing variety that the purchaser was often at a loss which to select, the Government Monopoly has made them uniform, of a limited number of brands, and fixed in quality.

2.—*Fixity of Price.*—Whereas with the lack of order and uniformity the prices were also varied, with the result that they were very unfair, the Government Monopoly has, by selling generally at fixed prices or at a fixed rate of discount, enabled everyone to purchase with absolute confidence.

3.—*Readiness of Control.*—As there are no tobacco manufacturers or dealers besides the Government, nor any persons likely to possess machines, tools, cigarette paper, or raw material for tobacco manufacture, the Tobacco Monopoly is very simple in its working, and allows a thorough control to be exercised.

4.—*Improvements in Manufacture.*—Whereas those hitherto engaged in the business could only manufacture on a small scale, and their profits were therefore equally small, so that they could not well be expected to make any improvements in manufacture, the Government is able to carry on this State enterprise on a large scale, use machines and tools of the best make, and thereby greatly improve the manufacture and reduce the cost of production.

5.—*Increased Exportation.*—As the result of the improvement in quality and reduction of the cost of production the exportation to foreign countries is daily increasing. From China, Korea, and the Maritime Province of Siberia to the Straits Settlements, Siam, and Australia, all are of very great promise as markets for Japanese tobacco. And as the demand was then greatest in Manchuria, a branch sale office was opened at Tairen (formerly Dalny) in April, 1905.—*Commercial Intelligence.*

## The Passing of the Old Tontine.

### A GLIMPSE OF THE TOBACCO LORDS.

WITH the removal of the old Tontine passes away one of the strongest links that bind us to the tobacco trade of the eighteenth century and the bygone race of tobacco lords. Great men in their day, those Virginian merchants were, and great was their fall when the American War of Independence put an end to their trade. Public-spirited citizens they were, too, and, in spite of their haughtiness and other foibles, deserved a better fate. Their reputation of not a few of them extends beyond local bounds, and is honoured and remembered yet in the New England States to which they traded.

The favourite walk of the dons was under the walls of the old Tontine. There they foregathered to discuss common affairs among themselves alone, only condescending to take note of the smaller fry of merchants when it so behoved them. In the assemblies of the time—exclusive functions—they, like Robin Adair, made "the ball to shine," and took the lead in civic affairs. Amongst those of the order worth remembering, the name of George Buchanan, of Mount Vernon, stands prominent. One of the Buchanans of Drumpellier, he was of the earlier line of Virginian merchants, and was a friend of George Washington, the Father of the American Republic. The Mount Vernon property of Buchanan is a reminder of his con-

nection with the American patriot, it being so named by him after the home of the Washingtons. The older title was the more suggestive one of "Windy Edge," and by its change of name Buchanan preserved at least two historic memories, for not only did he pay by this means a compliment to his Washington friends, but perpetuated the memory of the celebrated Admiral Vernon, it being after him that the Virginian property took its name.

A still greater merchant was Robert Dinwiddie, of Germiston. He, too, was a friend of Washington, and, as Lieutenant-Governor of Virginia, gave the illustrious soldier his commission as Major in the British Service during the war with France. He was a liberal friend to the Virginian State during his official term of office, and one of the most valued possessions of the Corporation of Norfolk, Virginia, to-day, is the silver mace which Dinwiddie presented to that body. The Historical Society of Richmond published the "Official Records" of Governor Dinwiddie in 1884, while Thackeray also enshrined his memory in "The Virginians." It will thus be seen that our tobacco lords could lend their ear to other than trade matters alone, and that they were patriots as well as merchants.

Another noted name among the earlier dons is that of Alexander Speirs, of Elderslie. He was one of the fortunates who survived the crisis of the American War. It is said of him that when the insurrection broke out he held the largest stock of tobacco in Europe, and being able to hold it until prices had greatly risen, he realised a fortune from the sale. His splendid country mansion now stands lone and drear on the old King's Inch, at Renfrew, while his city residence has long since disappeared, the Union Bank of Scotland, in Ingram Street, occupying its site. A mile or so east of Speir's Clydeside mansion, but on the other side of the river, was the home of the Oswalds of Scotstoun, important merchants and shippers in the days when Glasgow's trade was young. Richard Oswald, who may be said to have founded the fortunes of the family, had his town house in the Stockwell, and amongst his recorded public services is that of serving on the Commission of Inquiry into the Jacobite Rising of 1745. His cousin, George Oswald, was also a public man, and had the honour of being elected Lord Rector of the University in 1797. Arthur Connell, of Enoch Bank, was another early merchant who could get beyond the claims of trade, and although his death took place before the opening of the Tontine, he is worthy of remembrance as the founder of the famous West Indian firm, which latterly became known as Stirling, Gordon & Co. He was one of the volunteers that marched from Glasgow against Prince Charlie, and commanded a company at the Battle of Falkirk. Enoch Bank has, of course, long disappeared, and its site is now occupied by the Sun Insurance Company's offices, at the corner of Renfield and West George Streets. To give a list of all those prominent in the old trade would take up too much space. There were the Dunlops, one of whom is commemorated in Dunlop Street, while another is remembered as the author of "Here's to the year that's awa'," "O dinna ask me gin I lo'e ye," &c. There were the Lukes of Claythorn, the Cunninghames of Lainshaw, the Colquhouns of Overnewton, the Crosses and the Donalds, and many others who were all more or less prominent in their day, but who may not be further mentioned now. The régime of the tobacco lords came to an end with the rising of other trades, and their caste rigour fell away before the successes of their fellow-townsmen in other departments of labour. The hurly-burly events which marked the end of the eighteenth and the dawn of the nineteenth century tended still further to bring all classes together. They met on a common level with the spinners and manufacturers, the lawyers and the doctors, the military man and the mechanic, who frequented the Tontine coffee-house, and bit by bit lost the last vestige of their former importance, until finally absorbed in the general trade of the city.—*Glasgow Evening News.*

# The Tobacco Section at the Brewers' Exhibition.

**N**ATURALLY great interest was felt in trade circles in the Tobacco Section at the recent Brewers' Exhibition. Of all trades in existence one would suppose that the tobacco trade was most likely to derive advantage from an exhibition, and it is a matter for wonder that an exhibition has not been held annually devoted solely to "the fragrant weed." Unfortunately from a variety of reasons, all of which are too well known to need reference, those exhibitions which have been held failed to inspire confidence, and it is almost too much to hope for a really well supported, well managed, and energetically organised show. Nevertheless those who visited the Tobacco Section were gratified both by the excellence of the exhibition and by the encouragement and stimulus given to the trade, and though possibly in some cases the results in business were not what had been hoped for, yet enterprise had as usual its reward, and some of the best known firms will unquestionably get a splendid and paying advertisement. The judges were Messrs. George Fraenkel (Chairman), J. H. Custance, J. Millhoff, Charles Goodman, and J. Hill, and they discharged their onerous duties if not to the satisfaction of everybody—an impossible consummation—yet to the great majority, and we think they are entitled to the warmest praise for their absolute impartiality and conscientious desire to spare no pains to arrive at the right decision. The awards were as follows:—

Section A. *Havana cigars, selling price 6d.*—First prize, gold medal—The Castaneda Company, "Concha de Regalia." Second prize, silver medal—T. Jackson & Son—"Crepusculo Alba Special." Third prize, bronze medal—T. Jackson & Son, "Ramon Allones Texas."

Section B. *Havana cigars, selling price 4d.*—First prize, gold medal—The Castaneda Company, "Trovadores." Second prize, silver medal—H. J. Nathan, "Cubana Fregolis." Third prize, bronze medal—Schneider & Co., "Ramon Allones Pedritos."

Section C. *British-made cigars, selling price 6d.*—First prize, gold medal—J. R. Freeman & Son, "Flor de Nina," Eminentes. Second prize, silver medal—H. J. Nathan, "Pedro Cuba," Imperatrice. No third prize awarded.

Section D. *British-made cigars, selling price 4d.*—No gold medal awarded. Second prize, silver medal—H. J. Nathan, "Pedro Cuba," Non Plus Ultra.

Section E. *British cigars, selling price 3d.*—First prize, gold medal—Fred Wright, "Flower of Cuba—My Own." Second prize, silver medal—Schneider & Co., "Casilla. Reina Finas." Third prize, bronze medals (2)—J. R. Freeman & Son, "Darvel Bay, F.D.B." Jackson & Son, "Inseperable," Rothschilds.

Section F. *British cigars, selling price 2d.*—First prize, gold medal—H. J. Nathan, "Pedro Cuba," Reina Victoria Extra Fina. Second prize, silver medal—J. H. Freeman and Son, "Marlborough," Dukes. Third prize, bronze medal—H. J. Nathan, "Pedro Cuba," Regalia Excellentes.

Section G. *All-tobacco whiffs, selling price 1d.* No gold medal awarded. Silver medal—H. J. Nathan, "Xtra Mex." whiff.

Section I. *Half-ounce tobaccos for licensed victuallers' trade.*—Third prize, bronze—W. J. Harris & Sons, "American Blend."

Section J. *Packet cigarettes, selling price 3d.*—First prize, gold medal—W. J. Harris & Sons, "Black and White." Second prize, silver medal—B. Muratti, Sons & Co., "Classic." No bronze medal awarded.

Section L. *Colonial and Indian cigars.*—First prize, gold medal—Bewlay & Co. Ltd., "Flor de Dindigul," No. 2. Second prize, silver medal—Fred Wright, "Flor de Kylas No. 3."

Section M. *Any special cigarettes or cigars not mentioned in other sections.*—First prize, gold medal—Ardath Tobacco Co., "Queen," oval cigarettes. Second prize, silver medal—T. Jackson & Son, "Tivoli," Turkish cigarettes Royals. No third prize awarded.

Section N. *Best briar-root pipes.*—Gold medal—Kapp and Peterson, Ltd.

Section O. *Patent pipes.*—No gold medal awarded. Silver medal—Kapp & Peterson, Ltd.

Space will not admit of our dealing with all the exhibits; we can only mention a few which specially struck us.

J. R. Freeman & Son.—In the competition for British-made cigars, selling at 6d., this old-established firm secured the gold medal, another testimonial to the sterling quality of their products, and to the extreme care devoted to every detail. Not content with this, they secured a bronze medal for 3d. cigars and a silver medal for 2d. cigars. The gold medal was for "Flor de Nina," Eminentes; the silver for "Marlborough Dukes," and the bronze for Freeman's "Darvel Bays," so widely popular under the magic name of F.D.B.'s. The stand was particularly attractive, and crowds looked on with interest at the deft cigar hands manufacturing all the specialities which have made the firm so celebrated. We heartily congratulate Messrs. Freeman, and were glad to learn that their business is progressing in the most satisfactory way.

Teofani & Co.—Messrs. Teofani & Co. had a most charmingly artistic exhibit, and the blending of colours produced a most pleasing effect. The goods of the firm were not entered for competition; indeed, they are almost surfeited with medals and prizes of every description, while the principal has been a member of the jury in seven different exhibitions, including that of Liege. Messrs. Teofani and Co., in short, have done valuable work for cigarette smokers, legions of whom chant the praises of their dainty products.

B. Muratti, Sons & Co. Ltd.—This firm, always celebrated for the uniform high quality of its products, had a truly splendid show, and the far-famed "Aristons," "Aristons de Luxe," "Neb Ka," and "Classic," were arranged most temptingly, while special prominence was given to the new line, "Ariston Queen," which has already caught on to an enormous extent. This line returns 32 per cent. profit to the retailer, and readers should consult our advertising pages and then place an immediate order, as there is sure to be a great rush for Christmas trade. They should not forget "Classic" cigarettes, a fine selling line, which was awarded a silver medal.

Ardath Tobacco Company.—Those who can appreciate the chaste and elegant boxes in which this firm pack their dainty wares naturally expected that this stand would be of special interest, and they were not disappointed. The colours were purple and gold, cream and gold, and green and gold, and the whole effect was remarkably beautiful. All the specialities so dear to the smoker of cigarettes were to be seen, especially Kings and Queens, which we have already favourably noticed, and were glad to hear that they were going rapidly. The gold medal was awarded to "Queens," and this should still further increase sales. There is no more reliable firm in the trade than the Ardath Tobacco Company, and they are continually introducing new and attractive lines, all of which are eagerly welcomed.

W. J. Harris & Son, Commercial Road.—We were delighted to see that this progressive firm secured the gold medal for "Black and White" cigarettes. This was, perhaps, the most popular of the Alliance brands, and the award of the judges shows that the success attained was due to real merit, and not merely to advertising. The firm also secured a bronze medal for their "American Blend," in half-ounces, for licensed victuallers' trade.

*Kapp & Peterson, Limited.*—A very interesting exhibit was the show case of this well-known Irish firm, and they are to be congratulated on securing the Silver Medal for the best patent pipe, quality, simplicity, ingenuity, and hygienic advantages to be the leading features. We believe that good business has resulted, and we are informed that a new catalogue will be issued early next month. As to patent pipes, their name is legion, and they are nearly always a failure, but Messrs. Kapp & Peterson's pipes are evidently the best, and their continued popularity and ever-increasing sales show clearly that smokers appreciate the many advantages of their patents. Retailers should write for assorted samples, as they will find them specially useful at Christmas.

## "DAGONET" WITHOUT TOBACCO.

ONLY once in the long years that I have written above the pen-name of "Dagonet" have I had the difficulty in performing my allotted task that I have just experienced. I don't exactly know how it came about, but I suddenly found myself with a swollen face, a closed eye, limbs that felt as if they had been broken on the rack, and a head filled with lead that shifted from side to side with every movement. This I could have got over. But my lips were swollen and sore, and it was utterly impossible for me to smoke.

I have succeeded in writing these three columns of mine without tobacco for the first time in the history of the *Referee*—a history which now covers a period of twenty-eight years—but I sincerely hope it will be many a long day before I shall be called upon to do so again. It was like having to make bricks without straw, and in saying that I make no reflection upon the tobacco merchant who supplies me with my favourite mixture.

My only distraction in a week of painful experience was the appearance of my lips. It was impossible for me to look at myself in the glass more than once a day—[How you must have suffered!—EDITOR.]—because my lips made me smile, and to smile was agony. I have a playful correspondent who, whenever I write a paragraph about the Jews, always sends me an abusive anonymous postcard apostrophising me as of the old Faith, although my ancestors lie at rest around the tomb of John Bunyan in that grey God's-acre of Nonconformity Bunhill Burial Fields. But anyone seeing those lips of mine last week would have been perfectly justified in thinking that I was a white negro.

Deprived of tobacco, with pipes around me in luxurious profusion, boxes of cigars handy and tempting on my study table, I went to my bookcase and took from my hoarded volumes "My Lady Nicotine," the first edition published in 1890—fancy, as long ago as that!—and I read: "I had become so accustomed to smoke issuing from my mouth that I felt incomplete without it; indeed, the time came when I could refrain from smoking if doing nothing else, but hardly during the hours of toil. To lay aside my pipe was to find myself soon afterwards wandering restlessly round my table. No blind beggar was ever more abjectly led by his dog—or more loth to cut the string." Those are my sentiments exactly. I could not put them as well, but the *Barrie* tone voices the tenor of my views on the horrors of the tobaccoless day.

I have had a tobaccoless week, and my heart has gone out to all prisoners. The prohibition of tobacco must be one of the cruellest phases of penal servitude. Condemned murderers are allowed to smoke. The younger ones, men like Herbert Bennett and the Strattons, smoked cigarettes constantly from the day of their conviction to the morning of their execution. But criminals must get used to the deprivation of tobacco. At any rate, it does not act as a deterrent. The "habituals" pass in and out of the prisons from youth to old age, proving conclusively that our

present system of punishment fails in its first intention, which is the prevention of crime. While men are in prison it is true they are not able to plunder the public, but imprisonment has no moral effect upon the professional criminal.—"DAGONET" in *Referee*.

## DEARER TOBACCO.

SHORTAGE IN AMERICAN CROPS. INTERVIEW WITH MR. THOS. GALLAHER.

THERE is probably no man in these islands who knows more about the tobacco industry than Mr. Thomas Gallaher, head of the great firm of Gallaher, Limited, of Belfast. He was one of the manufacturers strong enough to stand outside combines, and as he visits the tobacco plantations of America twice a year, anything he says on the industry of which he is one of the recognised captains is listened to.

Recently (writes our Liverpool correspondent) I had a conversation with Mr. Gallaher on his return from the States, where he found the tobacco crop in a somewhat serious state. "The Burley crop, grown chiefly in Kentucky and Ohio, and used almost exclusively for chewing purposes in America, is a full one," he remarked, "but the dark or Kentucky crop and the Virginia crop are about three-fourth crops.

"The farmers last year got their tobacco put up in factories with the view of preventing trusts from getting it at prices lower than the farmers thought was value. They thought, especially in the Clarksville district, that the Italian Regie, or Government monopoly, would buy that tobacco from them, as it generally purchases the heaviest dark tobacco that is grown.

"But they could not agree as to price, and I have just learned that the inferior grades have been sold to the American Tobacco Company for conversion into snuff for home consumption. The Italian Regie, not having been able to come to terms with the Farmers' Alliance, are now going into the 'dark' regions to buy this year's crop, and if they do that, and I have every reason to believe they will, they are likely to put the price up out of all sight, as they can afford to pay a much higher price than the Britisher can do, seeing that the tobacco manufacture in Italy is a Government monopoly.

"The outlook for the independent manufacturer is a serious one, as the present condition of things will have a far-reaching effect, and will raise the price of raw material very considerably."

Mr. Gallaher's tour was through Kentucky, Virginia, and North Carolina, and he attributed the shortage of the crops to the immense damage done by the heavy rains. "The farmers," he added, "did not carry out their threat last year to plant a short crop in order to keep up prices. There was a full crop planted, but the heavy rains washed a great deal of it out."

Discussing the difficulties of the farmers who cultivate tobacco plantations, Mr. Gallaher said the chief one was that of getting sufficient labour. They were short of men, in consequence of the attractions of the mines and railways, and it was becoming increasingly difficult to get negroes to work the crop.

"Trade generally, in America," added Mr. Gallaher, "is in a very healthy state. The corn crop is simply immense, and the difficulty is to get sufficient railway rolling stock to remove it. But in spite of the outward signs of prosperity, serious matters are hanging in the balance. The people are resenting the oppression of the trusts. The Government are fighting these trusts in various directions, and unless they are effective in their attempts to put them down, I believe there will be a revolution in America."—*Manchester Daily Dispatch*.



**Awarded Gold Medals**

wherever shown.

NOTABLY AT

Tobacco Trades Exhibition	- - -	1905
Liege Universal Exhibition	- - -	1905
International Tobacco Trades Exhibition	- - -	1895
International Exhibition	- - -	1873

SAMPLES AND PARTICULARS FREE ON APPLICATION.

**J. R. FREEMAN & SON,**  
London, N., and Grangetown, Cardiff.

For  
**Asthore Cigarettes**

APPLY TO



**J. H. CUSTANCE,**

Sole Agent for the United Kingdom.

. . Putney, S.W. . .

Price List free on application.

**ADOLPH ELKIN & CO.,** Wholesale  
Tobacconists,  
140 and 140a, Houndsditch, LONDON, E.C.

**SPECIALITIES :**

"LA NIKLE," 1d. Rothschild Cigar.

"ZEALANDIA," 2d. " " "

"BRITISH PLUCK," Dark Flaked Virginia.

"SPORTSMAN," Dark Flaked Virginia.

"GLOSSY," Gold Flake Honey Dew.

"MY SWEET," Mixture.

All Manufacturers' Proprietary Articles at absolutely the Lowest Prices. Telephone No. 6098 Avenue.

## Should England Grow Tobacco?

Our bright contemporary, *London Opinion*, has the following interesting article:—

We cannot grow tobacco in this country any more than we can grow cotton. Nature has decided that for us in a manner unmistakable. We have to go abroad for it, and at present our own manufacturers often find themselves sadly handicapped by the speculating fraternity, who stand between the grower and the manufacturer. The country that produces this trade parasite in the greatest number is the United States of America. They flourish there as pigs are said to flourish in Ireland, and for the same reason. These people make a business of tobacco gambling. Sometimes they amass large fortunes, at other times they drop the little cash they possess, and to free themselves from responsibilities that overlap their banking accounts, promptly get themselves whitewashed in the bankruptcy courts. Then they start again, mostly as financiers. Sound business men on this side cannot play the game against privateers of this calibre, who often have a lot to win and little to lose. They are the "Kniaz Potemkins" of trade. When they can score with impunity they score readily, but when they cannot score they scuttle off. There is no law on this or upon the other side of the Atlantic that will stop these gentry, though all who come in contact with them recognise that they are a most dangerous class of people. They are like mites in a cheese—you cannot get rid of them without destroying the cheese. Very few Englishmen dabble in this kind of business, but a great number of Germans and Americans follow it, and more than one multi-millionaire can look back and date the commencement of his fortunes from some such speculation, often enough engineered to success at a period when he had not enough money to do more than cover the deposit required. If he had been a sound man he would not have made the venture on account of the risk, but being practically of no standing he ventured where honest men stood aloof. There has been a very narrow margin between the inside of a gaol and the foundation of a fortune in the case of a good many of those capitalistic kings who come to visit us from time to time from across the Atlantic. But, thank God, though we are not quite stainless ourselves, we are not yet tainted to any great extent with this form of mercantile leprosy.

### A HINT TO ENGLISHMEN.

In 1903 I was in Bulgaria, and I noticed that in that country they can grow tobacco, and do grow it, of a quality that leaves very little room for censure. I have spent days and nights in these tobacco plantations with the peasants. I have passed many happy hours in the Bulgarian villages with the men who own these plantations, and look back upon them as amongst the happiest moments of my life. It is the custom to call every second man who kills anyone in the Near East a Bulgarian, and the general public of England has come to think that the Bulgar peasant is a cut-throat scoundrel who wears his hair terribly long and carries a knife to match. It is nearly time this melodramatic nonsense was allowed to die out, for there is no more ground for it than there is for the resurrection of the Stuart claim to the throne of England. Send a few smart business men over there at once and all the melodrama will come to an end pretty rapidly, or end in smoke—tobacco smoke. Nearly the whole of the Bulgar tobacco trade is in the hands of the Germans, Austrians, and Greeks. A few Americans have a foothold, but I never met an Englishman who did business there in that commodity, and thereby we are losing ground, for Bulgaria is a place worth capturing commercially. The Bulgar native is a very fine fellow in many respects. He is a brave man first of all, and that ought to go far in his favour with Englishmen. He is

a great lover of plantation work; he is as strong as a mountain mule, and he will keep his bond. He looks with admiration upon our English institutions, and I never yet heard of an Englishman coming to grief there. The Greeks who purchase tobacco send most of it to Constantinople, whence it is sent to London as the best Turkish tobacco. Why cannot some of our own people in this line of trade take a hand here? There is a fortune going begging for one of our stock who knows tobacco in the leaf, and has a market for it. And by my faith, if a man in the trade cannot find a market in London, Manchester, Birmingham, Liverpool, and a few more of our big cities, he'd better quit the tobacco business and try selling shrimps for a crust.

### THE THING TO DO.

Now it may be argued that the German is no fool in trade, whatever he may be as a sailor. The Austrian and the Greek, having got a grip of the Bulgar trade in tobacco, are not likely to let go. Perhaps not. But there is a loophole, thanks to the Englishman's power of adaptability, as a colonist. As I suggested to the cotton manufacturers of England on a previous occasion, in regard to the Northern Territory of South Australia, so I now suggest to the tobacco firms to send out capable men to secure ground for plantations in Bulgaria. In my opinion there is nothing like having the first grip on the raw product. Get that and you are safe from molestation by shoddy speculators, who either run up prices or blackmail you for commissions. Land in Bulgaria is not dear; labour, and labour with practical experience, is plentiful and cheap. You might search the world and not find a better class of people for this kind of work than the men, women, and children of that country, all of whom work. They are, when fairly treated (as good, sound English firms would treat them), a merry, jolly, simple folk, and as honest, as a class, as any I have met elsewhere. I know this statement may cause some surprise, because they have so often been described as a nation of humorists, whose idea of a day's fun is to hunt someone against whom they may have a grievance, around his own premises, with a yatagan in one hand and a double-barrelled shot-gun in the other. Statements of that sort are incorrect. Again, I know that journalists of a certain type love to assert that a Bulgarian picnic party is not considered quite complete unless the picnickers burn a village on their way out, loot a farm or two to keep themselves in form on their way home, and catch an unwary tourist and despatch him to the mountains to be held to ransom. Those statements make flowery journalism, but they are faintly exaggerated. The country is about as dangerous to life and limb as Essex and Shropshire, not more so; all the rest is but "the fine frenzy of fervid imaginations." And I only hope this article may be the means of causing some of our tobacco firms to send men out to secure tobacco plantations. If the firms will not do it I would advise any young Englishman who has a bit of ready money, and a roving itch, to go there and try his luck. The profit is certain, the work pleasant, and the country is a fine one.

### ITS SPORTING POINTS.

If the intending planter wants sport he can get buck, bear, and wolf hunting in his spare time, and plenty of feathers as well. Horses are cheap; wine, fruits, and meat are within the reach even of a slim purse. The scenery is good enough to keep a poet or a painter away from an oyster supper at any time, and you can get to Sofia, the capital city, in five days from Charing Cross by train. Surely this market is close enough to London to tempt Englishmen.—A. G. HALES.

### HOW SHE MADE THE BOY STOP SMOKING.

Mrs. C.: "Do you believe that cures can be effected by the laying on of hands?"

Mrs. A.: "Certainly. I cured my boy of smoking in that way."

**SMOKE**

**B. D. V.**

**THE KING**

**. OF .**

**TOBACCOES.**

# APOLOGY

---

## PETERSON'S PATENT PIPES.

---

I, THEODORE DUNKER, 61, Edgbaston Street, Birmingham, do hereby apologise to Messrs. Kapp & Peterson, Ltd., of Dublin, for causing to be made and fitted on their own pipes, as repairs only, some Mouthpieces of the nature of their Patent; and I hereby faithfully promise not to do so again.

---

---

NOTICE IS HEREBY GIVEN that legal proceedings will be taken against anybody making PETERSON'S PATENT MOUTHPIECE or fitting same to other makes of pipes.

---

It has come to our knowledge that certain unscrupulous persons, with malicious intent, are circulating statements amongst our many customers and the Trade at large that our Patents have expired. We take this opportunity of informing our Patrons that such will not be the case for many years to come.

KAPP & PETERSON, LTD., DUBLIN.



# MURATTI'S

WORLD-RENOWNED

## HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

### LEADING BRANDS . . .

"ARISTON," Gold Tipped	-	100's, 50's and 20's
"ARISTON," No. 10	- - -	100's, 50's and 25's
"ARISTON," No. 6	- - -	100's, 50's and 20's
"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
"NEB-KA," No. 3	- - -	100's, 50's and 25's

**B. MURATTI, SONS & CO. Ltd.,** PURVEYORS to the FRENCH GOVERNMENT MONOPOLY.

OUR LEADING BRANDS CAN NOW BE OBTAINED FROM ANY FIRST-CLASS TOBACCONISTS THROUGHOUT FRANCE.

Head Office and Factory: 54, Whitworth Street, Manchester; London Office and Sale Rooms: 5, Creed Lane, E.C.; Branches at Berlin, Brussels, and Constantinople.

## 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.

# STANDARD LINES.

... FREE TO ADVERTISERS.

<b>ANASTASSIADIS</b> <i>Highest Class Turkish Cigarettes.</i> The Tobacconists' Supply Syndicate.	<b>DONORE CASTLE</b> <i>Cigarettes.</i> T. P. & R. Goodbody, Dublin.	<b>KINGMAKER</b> Doble, Geo. & Sons, Paisley.	<b>STATE EXPRESS</b> <i>Cigarettes.</i> Ardath Tobacco Co., London.
<b>ARISTON QUEENS</b> <i>Turkish Cigarettes, &amp;c.</i> E. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	<b>EGYPTIAN CIGARETTES</b> Salonica Cigarette Co., London.	<b>MAL-KAH CIGARETTES</b> Kriegsfeld, B. & Co., Manchester.	<b>TOBACCONISTS' SUNDRIES</b> Adolph Elkin & Co., London.
<b>ASTHORE</b> <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	<b>F.D.B.</b> FREEMANS' DARVEL BAY SEGARS. J. R. Freeman & Son, London, N. & Grangetown, Cardiff.	<b>MARSŪMA</b> <i>Cigarettes.</i> Havanna Cigar Co., Congleton.	<b>TURKISH CIGARETTES</b> Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>
<b>BISHOP'S MOVE</b> Cohen, Weenen & Co. 52, Commercial Rd., London, E.	<b>GENERAL SUPPLIES</b> Singleton & Cole, Ltd., Birmingham.	<b>MELLOW SMOKING MIXTURE</b> Murray, Sons & Co. Ltd., Belfast, Dublin, Glasgow.	<b>ZEMINDAR</b> <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
<b>CHEROOTS</b> E. Morris & Sons, Ltd., London.	<b>GRAND CUT VIRGINIA</b> Godfrey Phillips & Co., London.	<b>MYRTLE GROVE</b> <i>Tobacco and Cigarettes.</i> Taddy & Co., 45, Minorities, London, E.	
<b>CIGARETTE PAPER</b> The French Cigarette Paper Co., London.	<b>HIGH-CLASS TOBACCOS</b> Gallaher, Ltd., Belfast and London.	<b>RICHMOND BOUQUET</b> <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	

## OF WHOM AND WHAT TO ORDER.

### INDEX TO ADVERTISEMENTS.

	PAGE
Ardath Tobacco Co., London, "State Express Cigarettes" ...	Cover i.
Cohen, Weenen & Co., London, "Bishop's Move" ...	Cover i.
Cohen, Weenen & Co., London, "Richmond Bouquet Cigarettes" ...	306
Custance, J. H., Putney, "Asthore Cigarettes" ...	323
Doble, Geo. & Sons, Paisley, "Kingmaker" ...	Cover ii.
Elkin, Adolph & Co., London, "Specialties" ...	323
Freeman, J. R. & Son, London and Cardiff, "F.D.B. Segars" ...	323
Gallaher, Ltd., Belfast and London, "High-Class Tobaccos" ...	Cover i.
Goodbody, T. P. & R., Dublin, "Donore Castle Cigarettes" ...	307
Havanna Cigar Co., Congleton, "Marsuma Cigarettes" ...	Cover iv.
Jarrett Brothers, London, "Indian Cigars" ...	Cover ii.
Kriegsfeld, B. & Co., Manchester, "Mal-Kah Cigarettes" ...	307
Morris, B. & Sons, Ltd., London, "Alubian Cheroots" ...	310
Muratti, B. Sons & Co. Ltd., Manchester, "Ariston Queens Cigarettes" ...	312
Muratti, B. Sons & Co. Ltd., Manchester, "High-Class Cigarettes" ...	327
Murray, Sons & Co. Ltd., Belfast, Dublin, Glasgow, "Mellow Smoking Mixture" ...	Cover iii.
Phillips, Godfrey & Sons, "B.D.V. Tobacco" ...	325
Phillips, Godfrey & Sons, "B.D.V. Tobacco" ...	327
Salonica Cigarette Co., London, "Egyptian Cigarettes" ...	310
Singleton & Cole, Ltd., Birmingham, "Mixed Parcels" ...	326
Standard Lines ...	308
Taddy & Co., "Specialties" ...	311-316
Teofani & Co., London, "High-class Cigarettes" ...	310
The French Cigarette Paper Co., London, "Cigarette Paper" ...	310
The Tobacconists' Supply Syndicate, London, "Price List" ...	308

# To Advertisers.

## COVER SPACES.

Our cover spaces are not let for less than six consecutive insertions. Special rates are charged, and the Manager will on application be pleased to send full particulars of prices and dates available.

Address—

**Manager,  
"Cigarette World,"  
32, Broadway,  
Wimbledon, S.W.**

**26% PROFIT on a good Selling Line.**

ALL TOBACCO DEALERS SHOULD STOCK

**MURRAY'S**

**"MELLOW SMOKING MIXTURE"**

Which is now in universal demand, and generally recognised as the standard Smoking Mixture of the United Kingdom.

THE MINIMUM RETAIL PRICE GIVES A PROFIT OF 26%.

SOLE MANUFACTURERS:

**MURRAY, SONS & CO. LTD.,**  
BELFAST, DUBLIN, GLASGOW.

PAGE  
310  
312  
327  
per ill  
325  
327  
310  
328  
308  
316  
310  
308

IF YOU MAKE A BIG SHOW IN  
YOUR WINDOW OF

# MARSŪMA

## CIGARS AND CIGARETTES

The public will pass by the Trust Monopoly shops in order to buy these goods from you. But if you only show Trust goods in your window you have all the competition of their own shops to contend with. **MARSŪMAS** will not be supplied to any Trust subsidised shop.

---

For Showcards and Advertising Matter write direct to the

**HAVANNA CIGAR MANUFACTURING CO.,**  
Head Office—**CONGLETON.**

TELEGRAMS: "Havana, Congleton."

TELEPHONE—No. 25 Congleton, for all Trunk Line calls.

London and District Office—**22, Minories, London, E.C.**

TELEGRAMS: "Lueby, London."

TELEPHONE—No. 1599 Avenue.

*All communications to be addressed as follows: "The Editors, 'Cigarette World,' Wimbledon, S.W."*

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