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Published on the 15th of every Month.

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Published on the 15th of every Month.



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In 1, 2, and 4 oz. Tins.

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TO DEAL WITH
THE TOBACCONISTS' SUPPLY SYNDICATE
 IS A PROOF OF
YOUR SOLVENCY,

IS A
GOOD TRADE RECOMMENDATION,
 IS AN
EVIDENCE OF DISCRIMINATION.

BECAUSE

YOU MUST PAY CASH.

YOU CAN DEAL WITH US ONLY IF YOU CAN PAY.

YOU HAVE NOT TO PAY FOR OTHERS WHO DON'T,
 AS CASH TRANSACTIONS SAVE BAD DEBTS.

IF YOU CAN PAY CASH
WE WANT YOU

TO COMPARE OUR NET CASH PRICES WITH THE
 DISCOUNT AND CREDIT QUOTATIONS OF OTHER
 HOUSES, AND ABOVE ALL

COMPARE QUALITY.

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 AN EXTRA PROFIT FOR YOU.

THE TOBACCONISTS' SUPPLY SYNDICATE,
55, FARRINGDON STREET, E.C.

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CIGARETTES.

Cohen, Weenen & Co.,

LONDON.

Start the New Year well.

STOCK,
PUSH,
and
DISPLAY

THE SMARTEST LINE EVER BROUGHT OUT.

"BLACK
... and ...
WHITE."

The
Popular Cigarettes.

Stocked by all Leading Wholesalers.

FINEST VIRGINIA.

SMARTEST PACKET.

SHOWS RETAILER 28%.

Sole Manufacturers:—

W. J. HARRIS & SON,

Black and White Tobacco Factory,

LONDON, E.

Established 1849.

THE FREE AND INDEPENDENT FIRM.

MAKE A GO

OF YOUR BUSINESS.

HANDLE OUR CIGARETTES.
They Leave You Good Profits.

We guarantee them!
You stock them!

THEY'LL DO THE REST.

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B. KRIEGSFELD & CO.,

The Anglo-Colonial Tobacco Co.,

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General Tobacco Factory - - MANCHESTER.

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

The Cigarette World
AND TOBACCO NEWS.

SEPTEMBER 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.

THE OGDEN BONUS.



CURIOUSLY enough we referred last month to the Imperial as the Old Man of the Sea, whom the retail trade had been unable to shake off, and since then one of our contemporaries has very aptly applied the same illustration to the bonus which Ogdens', Ltd., are saddled with. Since our last issue we have received the following letter from Mr. Henry J. Nathan, which we have pleasure in giving here instead of in our correspondence columns, inasmuch as the matter is of great importance:—

"OGDENS' BONUS ASSOCIATION, LTD.,

REGISTERED OFFICE:—4, MARTIN STREET, STRATFORD, E.,

24th August, 1905.

OGDENS' BONUS.

"Dear Sir,—I note in some of the reports of the decisions as to this matter given by the Court of Appeal early in August, the names of the Counsel instructed are only given,

THE CIGARETTE WORLD AND TOBACCO NEWS, SEPTEMBER, 1905.

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

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

.....

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

WRITE FOR PRICE LISTS AND TERMS:

45, MINORIES, LONDON, E.

THE CIGARETTE WORLD AND TOBACCO NEWS, SEPTEMBER, 1905.

with the result that as other solicitors have availed themselves of the services of the counsel selected by our solicitors, and the special knowledge acquired by them of the facts, it would appear to the readers that actions not supported by the Association (and which the Association in fact may have refused to support) were Association actions. If you will in each case of an Association action give the names of the solicitors, Messrs. C. J. Smith & Hudson, of 6, Mincing Lane, E.C., and state that they are the solicitors to the Ogdens' Bonus Association, Ltd., it will save much confusion.

The Weinberg action, for instance, was not supported by the Association, and in no way interests its members.

Yours faithfully,

HENRY JERROLD NATHAN,

Chairman.

Mr. Nathan was good enough to send us a copy of the verbatim report of Mr. Justice Lawrence's judgment. This we need not print in full, but we make the following extracts so as to explain the points at issue:—"After one payment of the quarterly bonus Ogdens', Ltd., went into voluntary liquidation, having sold its business to the Imperial Tobacco Co. When the second quarter had elapsed the liquidators sent out, on November 10th, 1902, cheques to various customers, with a covering letter saying, 'Your share of the second and final bonus distribution of Ogdens', Ltd., for the quarter ending September 30th, 1902, on which date the company had ceased to carry on business.' At the foot of the cheques was printed 'The receipt at the back hereof must be signed, and the signature will be taken as an endorsement of the cheque.' The receipt referred to was as follows:—'Received from Mr. Joseph Hood, the liquidator of Ogdens', Ltd., this cheque for (blank sum), being my share of the second and final bonus distribution of the company.' These cheques were signed and cashed by the plaintiffs, and it was now contended that the acceptance of the signature of the cheques amounted to a full accord and satisfaction of all claims against the company in respect to the distribution of the bonus for the next three and a half years, promised by the scheme." Having thus stated the facts, Mr. Justice Lawrence went on to say, "The receipt of a cheque for a debt admitted to be one cannot in itself be evidence of its receipt in respect of claims not in debate, and there are no words in the letter or receipt expressly relating to anything but the existing debt, nor are there any words of settlement, release, or discharge. It remains to be considered whether the words 'final bonus' are evidence of such intention. When it is said a document is evidence of an intention not expressly stated therein, it is meant that the expressions used in the document are such that the intention must necessarily co-exist with those actually expressed, or that the expressions can only be reasonably used if the intention does co-exist. Now here, the company having ceased to carry on business and having gone into liquidation, the use of the word 'final' was accurate and proper to express the true state of facts, so any attempt to recover in the future for a breach of contract created by the sale of the business

of the company would not be in respect to bonus distribution, but would be for compensation for non-distribution of the promised bonus. In my opinion, therefore, there is no evidence of the accord and satisfaction to the claim to damages now in suit." His Lordship having given his opinion upon other technical points, gave judgment for plaintiffs with costs.

Notice of appeal has been given, and no doubt the case will go to the House of Lords, and much money will thus be put into the pockets of the lawyers, hence we find suggestions that a settlement should be arrived at, so as to avoid costly litigation. We cannot forget, however, that when the other case, which has now been finally decided against Ogdens, Ltd., was in progress, threats were held out that all the resources of the law would be utilised, and thus many persons accepted in settlement far less than they would have eventually obtained because they preferred cash down to waiting an indefinite period with a possible chance of loss in the end. Doubtless they were wise, for in these hard times ready money is so useful that it is difficult to resist the temptation of accepting it, but nevertheless it would be under present circumstances extremely foolish to settle unless exceptionally favourable terms were offered. Of this there is little likelihood, and we hope that the Association will now persevere to what we believe will be the bitter end for the defendants. We will not comment upon the legal points involved, but we hope and think that the judgment of Mr. Justice Lawrence will be confirmed on appeal, in which case for once in a way law and justice will be found in agreement.

— ❦ —

We invite our readers' attention to a very interesting letter from a Liverpool tobacconist, published elsewhere. The demand made is a very reasonable one, and it is surely unfair, as our correspondent states, that the retailer should be forced to sacrifice the more profitable portion of his trade to make up the deficiency of the unprofitable Imperial trade. It is obviously absurd to expect that the retailer could make a living out of the trust goods; the more, therefore, he pushes them the less he will sell of really profitable lines, and the harder will he find it to make both ends meet. It is high time that packets should be sold at marked prices; the public would just as well give 3d. if they were asked that sum. We hope the wise words of Mr. Smith will be laid to heart.

WILLIE'S DEPARTURE.

Willie found papa's cigar-box,
Found it high up on the shelf;
It happened that no one was present
To chide him for helping himself.
He took out a brunette Havana,
A portly old daddy cigar,
And he bit off the end and lit it,
And he smoked and sat gazing afar.
Over his grave it is written—
"He is risen from darkness and doubt;
While the sweetness of youth was upon him
He relinquished, gave up, and went out."

SMOKE

SALONICA

EGYPTIAN CIGARETTES

Purest, Mildest, and Healthiest

CAIRO'S BEST.



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

The French Cigarette Paper Co.,

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

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MIXED PARCELS.

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

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

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

Factories—SHREWSBURY.

Our Smoking Mixture.

LADY SMOKERS GROW MOUSTACHES.—Smoking, declares a lady correspondent of *Truth*, develops the moustache, a fact which is well known by small boys, and is at once the cause of juvenile smoking in the one sex and the alarming development of moustaches in the other. The same writer says that smoking also produces, at any rate in women, "weak-rimmed eyelids," for which reason in a mixed assemblage of women it is easy to pick out the smokers by the ugly pink tinge of the "eyelid edges."

A CIGAR INDICTMENT.—After twenty-four years' experience of the trade, said a witness before the Australian Tariff Commission, he could say that the colonial tobacco leaf was totally unfit for "human consumption." In answer to Senator M'Gregory, says the *Sydney Daily Telegraph*, the witness expressed the opinion that those who smoked cigars made from colonial leaf must have remarkable stomachs. Two of those cigars would kill an elephant. (Laughter.) No connoisseur would smoke a colonial cigar. The reason cigars made from Australian leaf were smoked was because of their cheapness. Manufacturers who used colonial leaf did not know their trade.

TOBACCO GROWING IN WEXFORD.—It is not, perhaps, so largely known that the Franciscan Fathers in Wexford have grown tobacco in their gardens for several years, and that they have brought it to a high degree of perfection under the care of their gardener. At first it was grown in the hothouse, but it has since been cultivated in the open air. The Rev. J. B. M'Dermott, since his coming to Wexford, has been mainly responsible for its cultivation, and it has been shown that the experiment is well worth trying. At present several acres of the weed are being grown in the Barony Forth. Messrs. Thompson Bros., contractors, Wexford, are engaged in erecting a large barn for the drying of it at Doyle's Cross, near Broadway, and it is expected that by the end of September the crop will be in a fit state for drying.

SMOKING TELLS CHARACTER.—A Mexican contemporary gives the following rules for judging character by the manner in which cigarettes are smoked:—He who smokes his cigarette down to the bitter end is either a miser or an egotist. Out of each ten nine are misers. He who smokes fast without ever taking the cigarette from his mouth is hot-tempered, jealous, of strong character, and quarrelsome. Those who knock off the ashes at short intervals have something on their mind, or are worrying over their bad luck. Those who play with their cigarettes until they burn their fingers or their lips are either poets or newspaper men. Out of every ten eight are newspaper men and two are poets. Those who carry their cigarettes delicately between the index and the middle finger are first-class liars, and the truth is not in them. Those who puff out the smoke in big clouds enjoy good health. Those who blow it out in thin little streams are invalids or lazy. Those who take great pains to prevent the ashes dropping from the cigarette are foolish and weak-minded. Those who smoke in front of the ladies have never read a work on good manners. The ladies who smoke believe in exercising the rights of men.

WHAT THE KAISER SMOKES.—Emperor William of Germany always smokes a special pipe while shooting, never then indulging in cigars or cigarettes as on other occasions. But once that pet pipe was accidentally trodden upon by a servant; it was past all mending. No one dared tell the Emperor. The attendants put their wits together, purchased an exact counterpart of the broken favourite, and smoked it in turn, day and night, without

ceasing, to get it properly coloured. With beating heart His Majesty's own valet handed this to William and waited for what would come—but he never guessed the change, and smoked the new pipe peacefully through the entire expedition. The Kaiser's cigars are about half as large again as those smoked by ordinary mortals. They come from Havana, being made there especially for this royal connoisseur, and each bears a "Havana ring" ornamented with the imperial portrait. They cost from thirty to thirty-five cents apiece, and in spite of the fact that tobacco in all forms is ridiculously cheap in the Fatherland—where one may get a very smokable something for a penny—it is said that a duplicate of one of these "Kaiserlich" weeds could not be had for \$1. William's cigarettes are either very small or very large, and even then a full third of the length is taken up by the mouth tube.

INDIANA ANTI-CIGARETTE LAW PROVES FUTILE.

—Cigarette smoking is steadily on the increase in Indianapolis, and the anti-cigarette law is becoming more and more a dead letter as the weeks go by. The only difference that the ill-advised law has made is that a vast sum of money, in the aggregate, that was formerly spent with local dealers all over the State is now sent to outside points. Cigarettes and cigarette papers are now being mailed into the State in enormous quantities. Judge George Stubbs, who presides over a local court, took occasion recently to roundly denounce the actions of the cigarette manufacturers who are mailing from New York cigarette papers to hundreds of thousands of persons in Indiana. A recent court decision held that the cigarette law does not hold when either the cigarette or the cigarette-paper is obtained outside the State or mailed into the State. In one week 100,000 packages of cigarette papers have been received at the Indianapolis post office. Judge Stubbs declared that the sending of these papers was outrageous. But it is clearly within the letter of the law, and just so long as the law remains on the statute books, residents of the Hoosier State will get their cigarettes and cigarette papers by mail and express. Already there is talk of a strong effort to repeal the law at the next session of the Legislature.

SHOWING THE BOSS HOW IT HAPPENED.

—A cub salesman failed on his first trip for a cigar manufacturer. The head of the firm was surprised. "Go outside the office," said he to the youngster, "come in, pretend I am the customer. Try and sell me a bill." Tough as was the assignment the boy sailed in. He did the coming in and first-glad-greeting act with rare and pleasing tact. The old man arose and gave the lad gladsome greeting, and he proceeded to display his goods with such skill that the old fellow declared he could hardly keep from buying some of his own stock. "You be the drummer," said the boy, "and I'll be the dealer. You try to sell me the goods, and may be I can learn some more." The old man went outside, lugging the heavy grip. He knocked at the door of the office. There was no response. He knocked even louder, and then kicked at the panels. The door was flung open, disclosing the feet of the young drummer on the old man's desk, and one of the latter's best cigars in use behind the sporting columns. The old man's effusive greeting brought out no word from the youth. But he shoved in sight the dirty little sign, "This is my busy day." Finally the old man's worm-eaten observations pained the boy. "Get out of here!" he yelled. "Don't you see I am busy? Where are your eyes?" The old man was shocked. "Is that the way they do it on the road to-day?" "That's the way I got it," said the youth, "and that is why I didn't sell goods."

Trade News and Notes.

ALBERT BAKER & CO. (1898).—The directors have declared an interim dividend for the six months ended June 30th at the rate of 6 per cent. per annum, less tax.

CRIMINAL CARELESSNESS.—After lighting a cigarette in Clarence Street, Pontypool, a youth carelessly threw away the burning match, which fell upon a lady's skirt. The garment was quickly in flames, and a gentleman who went to the rescue had his hands severely burnt. The lady escaped injury.

TEOFANI CIGARETTES.—We are informed that in addition to the Royal warrants held by Messrs. Teofani of appointments to His Majesty the King of the Hellenes and His Highness the Khedive of Egypt, they have recently had the honour of being appointed purveyors to His Majesty the King of Portugal. Mr. Teofani has left town on his autumn visit of inspection to the tobacco plantations in Cavalla.

A TOBACCONIST'S MONEY.—Mr. William Henry Newman, of Monaco, Hagley Road, Edgbaston, Birmingham, managing director and founder of Messrs. W. H. Newman & Co. Ltd., tobacconists, of Birmingham, London, and elsewhere, left estate of the gross value of £10,446 3s. 3d., with net personalty £1,248 12s. 10d. Probate of his will has been granted to Mr. Joseph Jennens, solicitor's clerk, of Albert Road, Aston, and Mr. William Henry Bowater, managing director of W. H. Bowater & Co. Ltd., of Meadow Road, Edgbaston.

TOBACCO TRUST BEATEN. PLUCKY NEW YORK WIDOW'S SUCCESSFUL STRUGGLE.—The great American Tobacco Trust, writes the New York correspondent of the *Express*, has been beaten by a plucky New York widow. The widow, Mrs. Fannie Saqui, carried on a tobacconist's shop in Tremont Avenue. It had formerly been run by her husband, but had never prospered in his hands. By her enterprise and tact the widow soon made the concern profitable. Then the Tobacco Trust appeared on the scene, and made overtures to purchase the business, but these were rejected. "The Trust will drive you out of business," Mrs. Saqui was informed. She courageously rejoined, "It will have to make a fight, then." Sure enough, the Tobacco Combine, according to its usual tactics, opened a shop two doors from Mrs. Saqui's. Then the fight began. Mrs. Saqui told all her customers the meaning of the opening of the new Trust shop, and these not only continued to patronise her, but brought new purchasers. The Trust goods, ticketed at ruinous prices, were completely ignored. Within a month the widow's business doubled. Then the Trust refused to supply Mrs. Saqui with tobacco. She bought elsewhere, however, and her *clientèle* still continued their patronage. The combine, with all its resources of £36,000,000 of capital, at last retired from the field, leaving the widow as victor.

Foreign.

CUBAN TOBACCO.—In his report on the trade and commerce of Cuba for the year 1904, Mr. Lionel Carden, the British Minister at Havana, says:—Last year's tobacco crop, though of fair quality, was rather short in quantity. The proportion of wrappers is rather larger than before, owing to the extended use of artificial shelter for the plants in the field. According to an official report recently published, the mean cost of covering an acre of land with cheese cloth is about £60, and the results obtained appear to show that the larger yield, especially of fine leaves suitable for wrappers, warrants the extra outlay.

MATCH INDUSTRY IN AUSTRIA.—In a despatch to the Foreign Office, Mr. Salvati states that the Austrian match export in 1904 showed an increase of about 1,400 tons of a value of £25,000. Many successful trials have lately been made in the East Indies and in several parts of Africa. Although the export into Greece, Roumania, Servia, and Bulgaria has practically ceased, Turkey with

the rest of the Levant continues to be the principal export ground, whilst in East Asia, Austrian produce, it is said, can no longer compete with the Japanese. The Match Trust includes all the Austrian match manufacturers with one exception. At present efforts are being made by the Austrian manufacturers to import their goods also into England.

INDIAN CIGARETTE TRADE.—The trade in cigarettes in India was very large in 1904; the quantity imported was as much as 584 millions, valued at 21 lakhs, or an increase of 20.3 per cent. This enormous ex-

pansion is due to the fact that the habit of cigarette smoking has caught the fancy of the Indian. The native requires the cheapest cigarette obtainable, and cigarettes especially from Shanghai and Ceylon are imported to meet this demand. The average price of the Shanghai article was Rs. 1.9.4. per 1,000, and that of the Ceylon Rs. 11.11, while cigarettes from the United Kingdom and the United States average Rs. 3.10 and Rs. 4.3.6. respectively. The greatest supplies were, however, received from the United Kingdom, whose cigarettes during the year totalled 285 millions; the United States supplied 111 millions.

THE PORTUGUESE TOBACCO MONOPOLY.—The various alterations which have been arranged between the Portuguese Government and the Tobacco Monopoly group in regard to the provisional agreement for the renewal of the monopoly have now been laid before the Chambers. According to the Lisbon correspondent of the *Frankfurter Zeitung*, it is provided that the loan shall be issued within thirty days from the time of the sanctioning Act coming into operation. But the emission may be postponed in case unforeseen events prejudicially affect the financial market, or if the quotation for English Consols, French Rente, or Portuguese 3 per cent. Rente should decline by

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.

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

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THE CIGARETTE WORLD AND TOBACCO NEWS, SEPTEMBER, 1905.

2 per cent. under the quotation prevailing on 4th April, 1905. In the event of the issue being delayed over 90 days from the Act coming into force, the Government has the right of declaring the agreement in all its parts invalid. On the expiration of the monopoly in 1926 the State will take over the concession in so far as the obligation debt has been completely redeemed, or in case the sum necessary has been deposited at the banks concerned. If the obligations have not been wholly repaid on the expiration of the concession, the tobacco company will provisionally retain the monopoly on the terms fixed by the present agreement for that period. The Government will then take over the concession at the end of the business year in which the complete redemption of the obligations takes place. If during the provisional period the net profits of the company do not allow of the payment of a dividend of 6 per cent. on the share capital, the amount of the difference required for this purpose will be deducted from the sum payable to the Government as the rental of the concession.

AMENDED IMPORT DUTIES ON TOBACCO.—The Board of Trade have received from the Collector of Customs at Mauritius, a copy of an Ordinance (No. 14 of 1905) which was assented to by the Governor of Mauritius on the 6th July last, and provides for the imposition of revised Customs duties on tobacco imported into Mauritius. The alterations effected under the new Ordinance are as follows:—

Articles.	Import Duties.	
	Old Rates.	New Rates.
Tobacco:	Rs. Cts.	Rs. Cts.
Manufactured per kilog.	2 45	2 60
Unmanufactured "	1 85	1 96
Unmanufactured, butted or stemmed "	2 15	2 28
Unmanufactured, grown and produced in any of the Dependencies of Mauritius "	0 35	0 37
Cigars and snuff "	3 30	—
Cigars, cigarettes and snuff "	—	3 50

Law.

DISPUTE OVER CIGARS.—In the Southampton County Court, last month, the Southern Cigarette Manufacturing Company, of High Street, Eastleigh, v. G. W. Robinson, hotel proprietor, Plymouth. Claim, £18 2s. 6d. for tobacco supplied. Mr. Hiscock appeared for the plaintiff, and Mr. C. A. Emanuel for the defendant (on behalf of Mr. Mumford).—The plaintiffs' case was that on April 7th of this year they supplied the defendant with 2,500 "Kitchener" cigars. No complaint was made about the cigars when they were delivered, but on May 6th—a month later—the defendant wrote to the effect that there was a box short, and that the cigars were "green" and unfit for sale. On the plaintiffs' traveller going to the defendant's place he found the cigars in the kitchen near the window, and this had deteriorated the quality of the cigars. The defendant had returned 48 boxes of the cigars, and they were now lying at the railway goods station at the defendant's risk.—Mr. Brookes, managing director, said that the cigars were in the usual condition when sent out. He admitted that some of the cigars might have been slightly green, but they only wanted to be kept in a dry place, when they would be in perfect condition. The kitchen would not be a suitable place inasmuch as there would be too much steam. Any man who understood his business would have kept them on a shelf in a dry place.—Thomas Hynds, a foreman in the employ of the plaintiffs, testified as to the good condition of the cigars when sent out. He had been employed with Messrs. Lambert & Butler, the well-known tobacco manufacturers, for a number of years, and had had considerable

experience. He saw that the cigars had been well dried before they went out. He remembered the order well, because the cigars were going to a footballer. He knew Robinson was an International goalkeeper, and had seen him play. A box of cigars was produced, and witness said he would, with the Judge's permission, describe them as "damp."—His Honour: You can describe them in any way you like as long as you do not drop the "p."—Mr. Emanuel said the cigars were not kept in the kitchen, but in a room just near the kitchen, where the defendant had his meals.—William Mander, a traveller, said the cigars had been neglected.—For the defendant, Mr. Emanuel submitted that the question was whether the cigars were saleable or not. He did not think the cigars were in a reasonable condition to sell.—The defendant was called. He stated that the plaintiffs' traveller had admitted that the cigars were bad, and asked him to keep them until he called next time. When the traveller came next time and tried a cigar he threw it away because it was not fit. The sitting-room was the driest place in the house. In answer to Mr. Hiscock, defendant admitted that he had been suffering from an injury sustained in the football field, and was not able to properly attend to his business for some time. His wife and the barman had then managed the business. He produced two boxes of cigars which had been kept on the same shelf. These had been supplied by another firm.—His Honour, after inspecting these cigars, said they seemed to be in good condition. They were, however, handed to the plaintiffs' foreman and traveller, who declared that the cigars were damp. His Honour thought that the cigars produced were in good condition, and were utterly different to those supplied by the plaintiffs. He did not think the cigars were in a reasonably fit condition when sent to the defendant, and he therefore found for the defendant, with costs.

TOBACCONIST v. SOLICITOR'S CLERK. TYPE-WRITING CHARGES EXTRAORDINARY.—In the Liverpool Court of Passage, before the presiding Judge (Mr. W. F. K. Taylor, K.C.), on August 18th, an action was brought by John Henry Keane against Henry Allan Smith. Mr. Rigby Swift (instructed by Messrs. E. Berry & Co.) was counsel for the plaintiff, and the defendant was represented by Mr. Tobin, K.C., and Mr. Cuthbert Smith (instructed by Messrs. Collins, Robinson & Co.).—Mr. Swift explained that the plaintiff was a cigar manufacturer and tobacconist carrying on business in Victoria Street, Liverpool. In May, 1904, he entered into an agreement to purchase some trade marks which were used in the cigar business from the executors of a gentleman named Steel, who had carried on business as James Steel & Co., cigar manufacturers, but whose business at the time was being wound up by the Court of Chancery. Plaintiff was informed that in order to have the trade marks registered in his name it would be necessary to get an order from the Court of Chancery. A vast amount of correspondence ensued, and finally the plaintiff's solicitor advised him that the cost of the application to the court would be prohibitive. On March 2nd Smith, a clerk in the office of the plaintiff's solicitor, visited plaintiff and discussed the registration of the trade marks with him. He confidentially advised him to continue the Chancery proceedings, and also recommended the copying at a typewriter's of all the correspondence which had been exchanged. Defendant said he would get the letters copied by a friend who would do the work at the wholesale rate, and the plaintiff agreed to this. The first account for typewriting was for 15s., the next two for £3 5s. each, whilst a subsequent account was for £20. When these had been paid the plaintiff went on his holidays, and on returning he found that his clerk had paid a further £212 to the same typewriting company. The plaintiff saw the defendant, and protested against the amount of the accounts. Smith answered that the work was necessary, whereupon Keane replied that if he (Smith) had engaged every typewriter in Liverpool such a bill could not be drawn up. Smith then informed the plaintiff that there was still

another bill of £90 owing to the typewriters. The plaintiff finally gave Smith a cheque for £90. The plaintiff, who during these few days had parted with £330 for typewriting, made inquiries, and ascertained that two cheques made out to the typewriting company had been endorsed by Smith in one instance and by another man in the other case. It subsequently transpired that Smith was a partner in the typewriting company. Counsel added that the application to the Chancery Court was never necessary, and was never made, and even if it had been made all the copying that had been done would have been unnecessary. The full payment for the typewriting work would have been £117 4s. 2d., even assuming that the copying was necessary. The defendant, suggested counsel, had played upon plaintiff's ignorance of legal matters.—The plaintiff had been partly examined when a consultation took place between counsel.—Mr. Rigby Swift finally announced that Mr. Tobin had told him that his client, Mr. Smith, firmly believed throughout that Mr. Keane knew that he was a partner in the typewriting company. Mr. Keane said he did not know that, but if, as a fact, Mr. Smith thought he did know, the charge of fraud which had been made entirely failed. Undoubtedly the plaintiff had paid a great deal of money for typewriting which was of no use to him, and Mr. Tobin had met him in the matter. They had arranged for judgment for the plaintiff for £150 and costs, and he (Mr. Swift) unreservedly withdrew any allegation of fraud made against the defendant.—Mr. Tobin remarked that as long as a charge of fraud remained on the record he had advised his client that there was no possibility of approaching the other side. Having regard, however, to the fact that the charge was not tenable, and that his friend had withdrawn it, he advised the defendant to agree to a settlement. All charges of fraud having been unreservedly withdrawn, he thought his client had now acted wisely.—His Lordship gave judgment for the plaintiff for £150 by consent, with taxed costs.

Obituary.

DEATH OF A KIRKCALDY TOBACCO MANUFACTURER.—On August 25th Mr. John Meldrum, retired tobacco manufacturer, of Kirkcaldy, passed away. He was a native of Kennoway, and came to Kirkcaldy 60 years ago. After serving as an apprentice and assistant with Charles Stewart & Company, he, along with the late Mr. Martin, commenced business as the firm of Martin and Meldrum, tobacco manufacturers, which firm he represented half a century. Mr. Meldrum took an active interest in local affairs, and was a member of the Town Council. He was well known throughout Fifeshire.

The death occurred at his residence, Clarence Road, West Park, Chesterfield, on Friday morning, August 25th, of WM. KNIGHT, who for many years past had carried on business as a tobacconist in High Street.

Police.

A JOKE AND ITS PENALTY.—William Johnson, commercial traveller, of London, was charged last month at Bournemouth with having stolen a briar pipe, value 2s. 6d., the property of Leon Samuel Zucker, tobacconist, of Holdenhurst Road, Bournemouth. Mr. Zucker said he recognised the pipe (produced) as his property. Prisoner was in his shop offering articles for sale, and after he left the pipe was missed. Prisoner returned to the shop later in the evening, and, asked to return the pipe, said, "Supposing I have not got the pipe?" and then denied that he had it. He declined to be searched, and witness sent for the police. Prisoner then ran away, and witness gave chase.—P.S. Mew said that a search he made at midnight resulted in his finding the identified pipe opposite

Newman's wine shop. He afterwards apprehended prisoner at the Massingberd Arms, Holdenhurst Road, and as prisoner refused to open the door of his bedroom witness procured a ladder and entered the bedroom window from Lytton Road.—In reply to the Bench, prisoner said he took the pipe for a joke. He was fined 20s.; in default, 14 days.

A TRAVELLER'S LAPSE.—In Dundee Sheriff Court on August 22nd, before Hon. Sheriff-Substitute Robert Smith, Gordon Riddell was charged with having embezzled, while acting as traveller, £53 8s. 2d., the property of Messrs. T. P. & R. Goodbody, tobacco and snuff manufacturers, Dublin. Accused pleaded guilty. The amount was made up of 28 items, all relating to Dundee and district. Mr. J. R. Strachan, solicitor, who appeared for Riddell, stated that accused was 26 years of age, and had a wife and two young children. He had been in business in different parts of Dundee, but was somewhat unfortunate through dull trade. Accused was engaged by the complainers, Messrs. T. P. & R. Goodbody, as agent in Dundee and district at a salary of £1 per week without commission or any other emoluments. He had to collect sums due to his employers in Forfarshire and Fifeshire, and, besides paying his train fares, had to support his home on that sum. On 10th June he was in Cupar Fife, and here he was deprived of about £29. He was told by his employers that they would hold him responsible for the money, and in the meantime they reduced his wages by 5s. He was advised how to make this up. The advice was not sound advice, but a man in his circumstances and position was only too pleased to act on the lines suggested. If the £29 lost in Cupar were set aside, only £24 had been embezzled. A friend had promised to make up the deficiency, and had despatched the £24. Mr. George Giles, Deputy-Procurator-Fiscal, stated that the money had never been repaid, and, according to his information, was never sent. The accused's salary was £1 per week, with travelling expenses. The Hon. Sheriff said he did not think that these excuses of small salaries should be pushed too far. It had been the practice in that court to impose a fine, but he did not see his way to do that. Sentence, two months' imprisonment.

THE ART OF REMEMBERING.

To remember a man's name when you meet him is one of the greatest assets any business man can have. To be able to call a customer by name when he enters your store or your department makes him feel that he is really important, and if, when he has given an order for goods to be delivered, you can put down his address without asking him what it is, you will score a hit every time.

Cultivate your memory in every direction, but particularly towards remembering names. We do not mean by this to adopt any "memory system," but learn to concentrate your mind—that is the whole secret. Begin when you hear a man's name for the first time, and while repeating it to yourself and perhaps shaking him by the hand, look him squarely in the face and get that fixed in your mind linked with the name. Then take a good look at the man's whole figure, noting any characteristics that may be peculiar. Keep the name in mind all the time, and when he has gone keep on thinking of the name and any particular feature that may have impressed itself on you, and the chances are that when you see him again you will remember his name.

Some people when trying to remember a name simply take one peculiar feature—a scar, a limp, or a cast in the eye, but the general effect is much better, for on meeting a man you may not see the special feature that you have taken note of, and will then miss the name. It may seem a considerable task to go through the inspection and concentration mentioned above, but it will be only at first. After that it will become a habit and an easy matter; in fact, you will do it without effort and even without knowing it.

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From the "London Gazette."

Receiving Orders.

MITFORD, CHARLES, tobacconist, 161, Shields Road, Heaton, Newcastle-on-Tyne. Date of order, August 9th, 1905.

HALLETT, GEORGE, tobacconist, &c., 140, Leytonstone Road, Stratford, and 11, Argyle Road, Stratford, London, E. Date of order, July 26th, 1905.

ARNOLD, CHARLES ASHTON, tobacconist, &c., 4, Kyrle Street, Hereford, formerly 3, Station Approach, Penarth, Glam. Date of order, August 11th, 1905.

PEACOCK, FREDERICK GEORGE, and ADAMS, DAVID GEORGE, trading as Peacock & Adams, 43, Westgate Street, Ipswich, tobacconists. Date of order, Sept. 2nd, 1905.

First Meetings and Public Examinations.

HALLETT, GEORGE, tobacconist, &c., 140, Leytonstone Road, Stratford, and 11, Argyle Road, Stratford, Essex. Public examination, September 19th, 1905, at 11, at Bankruptcy Buildings, Carey Street, London, W.C.

MITFORD, CHARLES, tobacconist, 161, Shields Road, Heaton, Newcastle-on-Tyne. Public examination, October 5th, 1905, at 11, at County Court, Westgate Road, Newcastle-on-Tyne.

Adjudications.

MITFORD, CHARLES, tobacconist, 161, Shields Road Heaton, Newcastle-on-Tyne. Date of order, August 9th, 1905.

ARNOLD, CHARLES ASHTON, tobacconist, &c., 4, Kyrle Street, Hereford, formerly 3, Station Approach, Penarth, Glam. Date of order, August 11th, 1905.

TABAK, LEOPOLD (lately carrying on business as the Essex Tobacco Company), tobacconist, 2, Dunedin Road, late 291, High Road, Leyton. Date of order, August 17th, 1905.

Notice of Intended Dividend.

RUCK, WILLIAM CHARLES, tobacconist, &c., 425½, High Street, Cheltenham. Final proofs by September 12th, 1905. Trustee, C. Scott, Station Road, Gloucester.

Notices of Dividends.

COLTER, THOMAS F., tobacconist, Mitchelstown, Co. Cork. First of 1s. 2½d. in the £1 upon debts amounting to £165 14s. 9d.

WILCOX, WALTER JAMES (W. Wilcox), wholesale and retail tobacconist, 158, Hoe Street, Walthamstow, and 230, High Road, Wood Green. First and final of 4s. 0½d., at Bankruptcy Buildings, Carey Street, London, W.C.

Notice of Release of Trustee.

SLOBODINSKY, JACOB LEON (lately carrying on business as the J.L.S. Tobacco Company), director of the J.L.S. Tobacco Company, Ltd., lately tobacco cutter and cigar and cigarette manufacturer, 68, High Street, White-

chapel, London, E. Trustee, E. C. Moore, 3, Crosby Square, London, E.C. Date of order, July 12th, 1905.

Order made on Application for Discharge.

HARTLEY, FRANCES ANN, tobacconist, &c., previously wool rug manufacturer, spinster, 20, Walker Road, and 39, Cheltenham Crescent, previously of 10, Montpellier Parade, Harrogate, in co-partnership with James William Sharp, under the style of F. S. Hartley. Order refused, July 11th, 1905.

"Why does everyone hate to buy matches?" asked the cigar store man, as a customer walked from the store after pocketing the box which had been handed to him with the expectation that he would take one. "The matches we give away in a month are a big item of our expenses. Men who will spend a dollar for cigars or drink and never give it a second thought, halt when it comes to paying a cent. for a box of matches. And they are offended, too, if one match is handed out when they ask for a light."

HOW THE AMERICAN KNEW.—The American in the corner of the non-smoking first-class carriage insisted on lighting his cigar. The indignant Britisher in the other corner protested, and protested in vain. At the next station he hailed the guard, with hostile intent; but the placid American was too quick for him. "Guard," he drawled, "I think you'll find that this gentleman is travelling with a third-class ticket on him." Investigation proved him to be right, and the indignant Britisher was ejected. A spectator of the little scene asked the triumphant American how he knew about the ticket. "Waal," explained the imperturbable stranger, "it was sticking out of his pocket, and I saw it was the same colour as mine."

STOP SMOKING TO ENJOY IT BETTER.—An excellent plan for smokers is to abstain from time to time—that is, fast from all tobacco say for weeks or a month at a time. This method enables the smoker to enjoy his smoke more when he goes back to it, and is less harmful to his health. "It is a fine scheme," said one man. "When I stop for a month I am equipped with the keenest relish and liking for a good cigar at the end of that month. I am rested, refreshed, recuperated—in pocket, too. Thus I show that I am master of my habit, and not mastered by it. I have been doing this way for a long time now, and I heartily recommend my plan to all smokers. I do not limit myself to any number of cigars while in one of my smoking months, but simply smoke at will, and then absolutely quit until another month is through."

CARRYING IT TOO FAR.

Proprietor of cigar store.—I like enterprise, Jim, but you're carryin' things a little too far.

Assistant.—How's that?

Why, that sign you've got up, "Real Imported Havana Cigars Made While You Wait." It won't hardly do.

Donore Castle.

A HIGH-CLASS . . .
VIRGINIA CIGARETTE.

Manufactured by

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

COPE BROS. & CO. LTD.

THE twenty-fourth ordinary meeting of Cope Bros. & Co. Ltd. was held on August 21st at Exchange Station Buildings, Tithebarn Street, Liverpool. Mr. W. Staveley Taylor, chairman of directors, presided over a large attendance. Among those present were Messrs. Thos. Cope and Wm. Jollyman (directors), Geo. Banner, F. W. Knight, and W. H. Powell (secretary).

The Chairman said before they began the business proper of the meeting he was quite sure he would have their sympathy when he expressed the regret they all felt at the loss they had sustained by the death of their late chairman, Sir John Willox. Sir John had been connected with the company as director since its inception, and had always been most devoted in its welfare. He (the Chairman) had been associated with him for many years, and he would sincerely feel the loss of his good advice in matters of policy connected with the company. He was also sure they would feel the loss of a most interesting speaker at their annual meetings, and of one whose place he could not hope to fill. In moving the adoption of the report and balance sheet, he said on the first occasion it was his privilege to occupy the position of chairman he would not enter at any great length into the affairs of the company, at least from a technical point of view. He would, therefore, confine his remarks to the figures on the accounts, many of which he hoped they would find both encouraging and satisfactory. Dealing with the balance sheet, he said that the first item which required notice was that on the debit side of the account—sundry creditors—an amount of £19,781. He wished to call their special attention to that item in comparison with the amount which stood to the debit of the same account last year, £42,892, or a reduction in indebtedness to the company of over £23,000. On the other side of the account the sundry debtors or moneys owing to the company amounted to £75,462, as against £80,847 last year, a diminution of £5,000. In passing he should say he would not object to see both these amounts erased from their balance sheet, but that was looking forward to a millenium which would not be realised at present. Their liabilities on the debit side on the mortgage debentures were £51,000, and with sundry creditors and reserve fund their total liabilities were £75,253. Their available assets amounted to £101,728, so they would see they had a balance available to the company of something over £26,000. He thought they would realise these figures were satisfactory, and that the company was in a sound financial position. The stock in hand amounted to £154,642, or £20,000 less than it was at the same period last year. That again, he thought, was a satisfactory feature, but he would like to see that considerably reduced. He thought they could always find good use for their money without having it locked up in stock not required for immediate manufacture, and he hoped to see that greatly reduced. Of course it was always necessary to purchase tobacco on the most favourable terms, but that was a matter which had the attention of Mr. Jollyman and Mr. Cope, and he thought they could safely leave it in their hands. On the profit and loss account they would notice that the directors' fees had been abated by £400. He did not suppose the shareholders would take any exception to that, and he believed he was justified in saying that owing to changed circumstances that abatement would be largely increased next year. Since their last meeting they had purchased the business of Messrs. Robinson & Barnsdale, Ltd., of Nottingham, a very old-established firm, mainly cigar manufacturers. The terms of the purchase it was not desirable he should give, but he might say that the directors considered they were eminently favourable to the company, and he hoped the acquisition of that business

would help them in time to come. What money they had paid they had got ample value for. In dealing with the trade as a whole for the year, it would be almost optimistic of him if he did not admit they were a little disappointed. The profit and loss account might have been made a little better, but he did not think that was a good policy; at any rate it was not the policy of Cope Bros., and whatever the result of the year's trading was the shareholders would know it. He was encouraged to think that notwithstanding the severity of competition in the past they had not lost any ground. The volume of business was well maintained, and he was hopeful, with the assistance of Mr. Jollyman, they would soon have a better time in front of them. He could only say that the competition they had had to face had not discouraged them, but made them more watchful to effect every economy they could without the sacrifice of efficiency. He concluded by moving the adoption of the report and balance sheet, and the declaration of a dividend of 2s. per share.

Mr. W. Jollyman, in seconding, associated himself with the remarks made concerning Sir John Willox. He had not the pleasure of knowing him very long, but he had been struck with the earnest attention Sir John gave to the business through his long and serious illness. To the very last he put in an appearance at Lord Nelson Street, and he was certain that the difficulties through which the company had passed had tended to increase the illness and the anxiety and distress of mind under which he laboured. He could only look back to his example as a man who worked strenuously and energetically in all he did, and he thought in that he was an example to all in the company. Continuing, he said they must not be surprised if he had nothing very interesting to say to them, or if there was a little disappointment in the dividend. They would understand it would have been a matter of infinite pleasure to him if there had been a larger dividend, but to those who knew the forces with which they had to contend, he thought they would not consider it altogether unsatisfactory. They would leave no stone unturned to bring back the old condition of the company. They were doing everything they could to help forward the company in its business and to make things a little better than they were at present. Referring to the competition in the tobacco trade, he said they as a company would be exceedingly glad to see the policy of live and let live put into operation all round.

Mr. C. E. Maples, on behalf of the shareholders, joined in the remarks made with regard to Sir John Willox. Speaking on the accounts, he said he should like to see the sundry debentures increased tenfold, and not wiped out. They felt that their Board were doing everything they could, and he congratulated them upon the improved statement they were now able to present.

Mr. Peacock Smith asked what was to be paid for the business of Robinson & Barnsdale, and whether it was to be paid in debentures. He noticed that the goodwill had increased, but he thought instead of going up it should go down.

The Chairman, in reply, said he thought it would be advisable if they could deal with everything on a cash basis and have no debts at all. With regard to the question of Mr. Smith, he was sure the shareholders would not desire him to give the figures as to the purchase of the business of Messrs. Robinson & Barnsdale. The terms were satisfactory. Everything was paid, and they gave nothing for goodwill. There was nothing in debentures, and everything taken over was good, sound value.

The resolution was carried with two dissentients.

Mr. F. W. Knight proposed the re-election of Messrs. Banner, Spencer & Co. as auditors.

This was approved.

A vote of thanks to the Chairman, on the motion of Mr. Knight, closed the proceedings.

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ANTI-TOBACCO LEGISLATION.

SOME months ago the Scottish Anti-Tobacco Society sent out to the British Ministers and Consuls abroad an inquiry as to legislation against the use of tobacco by the young in the countries to which they were accredited. The result has been a very interesting series of replies, which are now being prepared for use by the British Anti-Tobacco and Anti-Narcotic League. The principal questions asked were:—

“1. Is the sale of tobacco, in the country to which you are an Ambassador, so far as the Excise revenue and State regulations are concerned, a State monopoly? If so, from when?”

“2. Are there any laws or regulations affecting the youth of the Army or Navy prohibiting them from using tobacco under a certain age? If so, what? How long operative? In naval or military training colleges?”

“3. Is there, in connection with the educational higher or lower class schools, any restriction preventing the use of tobacco under a prescribed age? If so, what restriction? Does it refer to Universities, seminaries, or the national school system?”

From the British Embassy in Berlin comes the following statement:—

“The sale of tobacco is not a State monopoly in Germany. The rules as to smoking in the chief Military College are as follows:—Smoking is forbidden to all under-officers and cadets with the following exceptions:—Within the College—(a) Under-officers are allowed to smoke in one of the company's rooms set apart for the purpose, if they have obtained permission, and if an officer is present; (b) the commander of the company can, under special circumstances, extend this permission to smoke. Outside the College—(a) Under-officers may smoke in private houses and inside restaurants; (b) during the holidays under-officers may smoke in public gardens and in the streets, except in Berlin, Charlottenburg, Potsdam, and Gross-Lichterfelde. They may also smoke on railway journeys, except on the lines between Lichterfelde and Berlin, Potsdam, or Trebbin; (c) members of the upper second class may smoke in private houses. Cadets are not allowed to smoke at all. There is no general prohibition of smoking either for the schools at the higher educational establishments and public schools, or for the inmates of the teachers' colleges and preparatory training schools. Generally, however, the school rules of the individual higher educational establishment forbid smoking altogether to the scholars in their lower and middle classes, and forbid it in public to members of their upper classes. There are also restrictions imposed by the regulations of teachers' colleges and of preparatory training schools.”

In France, where the State has long had a monopoly of the tobacco trade, there are no laws regulating the use of the weed. On the contrary, it is stated by a member of the Committee of Strangers' Students' Aid that “they distribute by ticket to the barracks some good tobacco exempt from Excise duty.” To this the French Consul in Glasgow adds that he has never known smoking to be allowed in “the civil colleges (secondary education) where there are pupils up to 19.”

Sir F. Elliot, British Minister at Athens, states that the sale of tobacco in that country “is not exactly a State monopoly; but there is a restriction on the cutting of the leaf for the making of cigarettes, the Government having the sole right to cut tobacco, and imposing a duty upon it of 8 drachmas (about 5s.) per oke (=2·8 lb.). Tobacco is principally smoked in the form of cigarettes.” There is no legal restriction on the use of tobacco, but

“smoking is not much practised among the lower classes by persons under 15 years of age. Fathers of families endeavour as far as possible to prevent their sons from smoking, as being detrimental to health.”

Mr. Oliver Wardrop, the British Consul in St. Petersburg, states that the sale of tobacco in Russia is not a State monopoly. The only prohibition of smoking to which he alludes concerns the pupils of public schools. Mr. Wardrop adds—“You probably know that certain schismatics and heretical sects in this country (e.g., Old Believers and Molokany) forbid their members to use tobacco, and that Count Leo Tolstoy has written against the habit of smoking.” It appears from a statement furnished to the British Embassy by the Russian Ministry of Public Instruction that “pupils at middle educational establishments (so-called gymnasia, progymnasia, and realschulen) are forbidden to smoke anywhere at all; in the case of pupils of middle and lower technical schools, as well as of schools of trade, of trade apprentices, and of the lower trade schools smoking is prohibited in all school premises, public places, and streets, the non-observance of these rules being permissible in respect of pupils of middle technical schools on a resolution being passed to that effect by the School Board.”

Sir Edwin Egerton, British Ambassador in Rome, writes that “the sale of tobacco in Italy has been a State monopoly since 1862. The Act was extended to Sicily in 1877. In naval and military colleges smoking is allowed in recreation hours. The use of the pipe, however, is strictly prohibited. Smoking is not allowed in schools; but there are no regulations with regard to Universities and seminaries.”

The British Ambassador in Vienna states that the sale of tobacco has been a State monopoly in Austria for upwards of 200 years. Only boys attending the lower classes in schools, civil and military, are prohibited from smoking.

Writing from the British Legation in Brussels, Sir Brooke Boothby says that in Belgium there is no tobacco monopoly, nor are there regulations “of any kind, State or otherwise, prohibiting youths from smoking.”

In Portugal, Mr. de Bunsen writes from the British Legation, the sale of tobacco has long been “a monopoly from the lease of which the State derives a large yearly revenue. That being so, its consumption is regarded by the Government more often from the standpoint of finance than from that of public health.” Smoking is a punishable offence on board the training ships in which the future petty officers of the Navy are brought up, as well as in the colleges for military cadets of tender age; but, Mr. de Bunsen adds, “the practice of smoking tobacco, chiefly in the form of cigarettes, is almost universal with all ages and classes in this country.”

In Spain no anti-smoking measures have yet been taken; nor, as may be readily imagined, is there any restriction on the use of tobacco in Turkey. There the trade is a monopoly in the hands of a company, which shares its profits with the Government.

Mr. E. S. Gray, British Consul in Christiania, writes that in Norway the sale of tobacco is not a State monopoly. He continues:—“The law of April 19th, 1899, enables municipal authorities, if they wish, to pass by-laws to forbid the sale of tobacco to children under 15 years old for own or others use. I do not, however, know of any case in Norway where the local authorities have passed such by-laws. Christiania has recently rejected a proposal to this effect. Municipal school rules forbid smoking by juvenile members in public places, and offenders are reported to their parents. This does not refer to Universities, seminaries, or national schools.”

Viscount Hayashi, the Japanese Minister in London, writes:—"There is such a law in Japan prohibiting persons in minority to smoke. The points of the stipulation are as follows:—1. Persons in minority—that is, under 20—are prohibited to smoke. If they are found smoking the police will confiscate the smoking instruments, as well as the tobacco. 2. If parents or guardians of youth, under their knowledge, allow their charges to smoke, they will be punished with a fine not exceeding one yen (about 2s.). 3. Tobacco dealers, when under their knowledge they sell smoking instruments or tobacco to a youth for his personal use, will be punished with a fine not exceeding ten yen (about £1)."

From facts collected by the same Scottish society, it appears that at least nine Legislatures within the British Empire have passed laws against juvenile smoking. So far as Canada is concerned, the prohibition extends to the age of 18 in Ontario and New Brunswick, and to the age of 16 in Quebec, Nova Scotia, Prince Edward Island, British Columbia, and the North-West Territories.

In Cape Colony an "Act to prevent the supply of tobacco to youths" was passed a few months ago. This Act provides that "it shall be unlawful for any dealer to sell, supply, or give any tobacco, cigars, or cigarettes to any person under the age of 16 years, unless on production of a written order signed by the parent, guardian, or employer of such person known to the said dealer, and any person contravening this section shall be liable to a penalty not exceeding £5 for each and every offence, or, in default of payment, to imprisonment for a period not exceeding one month."

In Tasmania smoking is forbidden to children under the age of 13. A letter from Victoria, written in June last, says:—"Our Premier has promised to introduce a Bill, but an outcry of the tobacconists and adult smokers seems to block the effort at present. But our Australian Natives' Association purpose presenting a petition to Government asking for an enactment against juvenile smoking."

In the United States a large majority of the State Legislatures have passed laws against juvenile smoking. In one State, Maryland, the age limit is 14; in three it is 15; in a score it is 16; in three it is 17; in eight it is 18; and in as many as ten—Alabama, Georgia, Idaho, Louisiana, Nebraska, Nevada, Vermont, Washington, Wisconsin, and Wyoming—no smoking is allowed under the age of 21. In 35 States the evil results of smoking are taught in the common schools.

IRISH INDUSTRIES.

IRISH ROLL TOBACCO MANUFACTURE.

DEVELOPMENT ASSOCIATION MEETING.

The weekly meeting of the Council of the Dublin Industrial Development Association was held at 9, Dawson Street, Dublin, Mr. George Perry, J.P., Chairman, presiding.

Subscriptions were received from the Trades Council, Messrs. Gallaher & Co., T. P. & R. Goodbody, J. Ryan, W. Curwen, J. Brown, Baird & Todd, W. G. Lyon, J. J. Brennan, J. P. Barrington, W. H. Drummond, J.P., and I. S. Varian & Co.

THE PROPOSED IRISH TRADE MARK.

Arising out of the minutes of the Manufacturers' Committee regarding the proposed Irish Trade Mark or crest, the question of making it a universal stamp was discussed, as was also the question of holding a conference of all the Industrial Associations in Ireland. It was agreed that the Secretary should procure a suitable design for the trade mark, and arrange with the Cork Association for a con-

ference, when the question of a trade mark or crest can be submitted for agreement as to design, &c.

IRISH ROLL TOBACCO.

The Secretary also mentioned the question regarding the importation of roll tobacco which was being described as "Irish Roll," and about which the Association had been collecting information, and said that he was preparing the case to report to the President of the Board of Trade, to know what steps they would take to prevent such an imposition on the public.

Having transacted some financial business, the Council adjourned.

TOBACCO TRADE IN IRELAND.

The following letter appears in the *Cork Examiner* for August 21st:—

"Dear Sir,—Kindly permit me, through the medium of your influential journal, to draw attention to a matter of the utmost importance to the public and to manufacturers in Ireland. As you are aware, the Industrial Development Associations of Ireland and kindred other bodies, notably the Gaelic League, have set themselves the task of using every legitimate means in their power to revive the industries of Ireland that have lapsed, and that are in danger, and to develop as far as possible the industries that presently exist, and to raise the industrial status of the country to the position it once occupied. With that object in view, we have inquired very closely into the causes which have brought about the present deplorable state of trade. Amongst the many causes we have discovered, perhaps the greatest is the unfair competition entered into by manufacturers not belonging to this country who have established name and fame in Ireland to oust and paralyse the Irish trade. In this the tobacco trade suffers considerably. Tobacco users know how the Irish tobacco trade is threatened by the practices adopted by the Imperial Tobacco combine, who, having succeeded in buying up almost all the tobacco manufacturers in Great Britain, but failed in the case of Ireland, with but a single exception, by offering for sale in England, Scotland, and Ireland a roll tobacco which is not made in Ireland, and describing it as 'Irish roll,' thereby imposing a wrong on the public. But here it does not end. I am informed on the most reliable authority that retail tobacconists in Cork, and I have no doubt in Dublin, and other large centres too, are allowing the Imperial Tobacco combine to dress their shop windows completely with dummy packages, to the fatal exclusion of the Irish tobacco manufacturers. This action by the 'combine' should be met by decided opposition, vigorous and determined opposition, on the part of the Irish shopkeepers, and no less by the general public who take any interest in the welfare and in the development of the industries of Ireland. The reason for this action on the part of the shopkeepers is easily explained. The public will understand that the 'combine' import tobacco to this country and sell it to the retailer at a very small reduction below the price that the Irish manufacturers do, viz., 2d. per lb.—and although this allowance is made to the retailer the consumers get no benefit whatever from the reduction. It is for the public, therefore, to say if they will support the imported articles in preference to their own articles, equal in price and better in quality. It is to be hoped, too, that the shopkeepers in Cork and elsewhere will not lend themselves to assist in the suppression of the Irish trade by supporting monopoly, and giving a preference to articles not made in Ireland, to the detriment of industry in this country.

"Thanking you, sir, for the assistance you have already given to the movement for industrial development, I remain,

"Yours faithfully,

"For the Dublin Industrial Development Association,

"W. J. BRANAGAN, Secretary.

"9, Dawson Street, Dublin."

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THE HAVANA CIGAR.

A TALK WITH DON GUSTAVO BOCK.



R. F. G. CARPENTER contributes the following account of an interview with Don Gustavo Bock to the *Pittsburg Dispatch* :—

It was in the biggest cigar factory of the world, situated near the sea on the edge of Havana, that I met Cuba's tobacco king, Don Gustavo Bock, the president of the Havana Tobacco Company. This company controls twenty-three of the leading brands of Havana cigars, owns 225,000 acres of the finest tobacco lands, and employs 2,000 more men than Xenophon led on his march to the sea.

CUBA'S TOBACCO KING.

Don Gustavo Bock is a German by birth, but he speaks English fluently, and he has been so closely connected with the United States that he may be considered an American citizen. He came to Cuba with three companions at the age of twenty. His companions died of yellow fever, but Mr. Bock thrived, mastered the tobacco business, and made a fortune. He has been interested in every branch of tobacco production, and is to-day one of the leading authorities of the world on the raising, manufacturing, and selling of fine tobacco. In our talk I asked him whether he was not afraid that the new methods of cultivation would enable other countries to compete with Cuba in tobaccos.

"Cuba has nothing to fear from the rest of the world," was the reply. "It is not what we have done, but what God has done which has made this country produce fine tobacco. There is a part of France which yields the best grapes for champagne, and there is a pocket of soil along the Rhine from which comes wine which sells for 10 dols. a bottle. This is so notwithstanding the regions adjoining produce grapes which will not yield more than a 25 cent wine. It is the combination of the soil and climate that does it, and that combination is such that men cannot imitate it. It is the same here in tobacco. We have a little region here called the Vuelta Abajo, in the province of Pinar del Rio in the western part of the island. The land lies on the sunny side of the mountains, and the soil is such that it cannot be imitated. We have sent supplies of this soil to the scientists of the United States Agricultural Department. They have analysed it, but so far they have failed to produce a similar soil anywhere else. Even in the Vuelta Abajo not all the soil is good. There are some places better than others. The country has been prospected just like a mining region, and the best paying soil beds are now known. They are all owned and are all used for tobacco raising."

"Then the fine tobaccos of Cuba must always be limited, must they not, Mr. Bock?"

"Yes. The yield of such grades will never be greater than now. We may increase the crop by more careful cultivation, but we cannot increase the area, for the soil does not exist."

THE SMOKERS OF THE FUTURE.

"But," said I, "the population of the world is increasing. Where are our swells to get their fine cigars when the globe has three billion inhabitants instead of fifteen hundred millions, as now?"

"I don't know," said Mr. Bock, "and it don't matter much; for you and I will not be here to supply them."

"How much of Cuba is now in tobacco?"

"Less than 100,000 acres, I should say. About one-tenth of all the land cultivated is devoted to that crop. Much of this produces a good tobacco, but not the choicest. That, as I have said, comes only from the Vuelta Abajo, the region from where we get the leaves used in the Havana cigars."

"Are there any cheap Havana cigars?"

"There are some classed as such, but they never saw Cuba. The pure Havana tobacco costs so much to raise and to manufacture into cigars that it cannot be sold more cheaply than it is. It is safe to say that one cannot buy a good Havana cigar anywhere in the United States for less than ten or 15 cents. Our cigars retail from 10 cents to 1 dol. each."

THE ENGLISH SMOKE THE BEST.

"What country takes the most high-priced cigars, Mr. Bock? The United States?"

"No, the best cigars go to England. The British buy more high-priced cigars than the Americans, and the tariff which is charged by our country upon tobacco prohibits us from taking the bulk of the product. We have to pay a tariff of about 125 per cent., so that cigars cost enormously more in the United States than in England. If the United States would cut its duty down to 50 per cent. the most of the Havana tobacco would go there. As it is we can raise only a little more than 200,000,000 lb. of such tobacco, and of that amount the United States is consuming in the neighbourhood of 10,000,000 dols. worth. This is only a fraction of the crop."

"How about tobacco raised under shade, Mr. Bock? I understand that a large part of the crop is now grown in tents?"

"That is so. We are raising tobacco under cloth because the shade protects the plants, and gives it a lighter-coloured leaf. There is a fashion in tobacco, and the fashion now is for light-coloured cigars. Many suppose such cigars are not so strong as the darker ones, but that is a mistake. The colour is caused by the sun, and a dark cigar is only a sunburnt cigar. The shade does not change its flavour or quality. It serves as a protection, however, and the plants are less liable to be injured by insects or the winds."

"What are the chances for Americans in Cuban tobacco raising?" I asked.

"They are not many in the production of fine tobaccos. The best lands, as I have told you, have long since been taken up, and they are so valuable that the ordinary investor will not buy them. The people here know the exact values of such lands, and the industry requires such experience and skill that one who has not been bred to it is likely to fail."

A 240,000 DOLS. CROP FROM ONE FARM.

Since I had this talk with Mr. Bock I have made some inquiries into the cost of tobacco farming. It is enormous. Some of the farmers spend 500 dols. an acre for manure, fertilisers, and tents. It costs two or three hundred dollars to roof an acre with mosquito netting or cheese cloth, and there are places near Havana where 200 dols. worth of manure is annually put upon tobacco lands. Down in the Vuelta Abajo it costs in the neighbourhood of 8,000 dols. a year to run a tobacco farm of 33 acres and fit the crop for the market. If the crop is a good one it should yield a profit of 2,000 or 3,000 dollars, and in some cases the yield is enormously greater. One of the most successful

farmers here is Louis Marx, an American, who has something like 160 acres of shade tobacco, situated within a short distance of Havana. His receipts from his tobacco last year were something like 1,500 dols. an acre, or in all, 247,000 dols. How much of this is profit I am unable to say, but the farm must pay exceedingly well.

Speaking of the tobacco lands of the Vuelta Abajo, a curious illustration of their value was seen in the recent extension of the Great Western Railway, which goes down through Pinar del Rio. When this was planned it was found almost impossible to get the right of way. The farmers would not give up the tobacco lands, and one of them agreed to let the road cross his farm only upon the payment of a good price and the condition that he should be allowed to scrape the soil to a depth of 1 ft. off that part taken by the road. This was agreed to, the railroad hauling in other earth to fill up. The tobacco soil is shallow, but its constitution is such that with the proper treatment it continues to produce year after year.

THE WORLD'S BIGGEST CIGAR FACTORY.

The United States annually smokes 40 or 50 million Havana cigars, and also a vast amount of Havana smoking tobacco and cigarettes. No chewing tobacco is made here, and the Cubans seldom smoke pipes. One of the chief industries of Havana is cigar making. The city has more than 200 cigar and cigarette factories, employing in the neighbourhood of 20,000 hands. Some of these are enormous, and one which I visited to-day is by far the largest cigar factory of the world. It is known as the Cabanas factory, and it is situated not far from the Prado and near the sea and the harbour. The building is one of four stories, and it consists of great rooms running around a central court, so that everything is flooded with light and fresh air. In this factory only the choicest tobaccos are used. Much of the wrappers cost 5 dols. and upwards a pound, and some of them are almost worth their weight in silver.

I was taken through this establishment by Mr. Townsend, formerly of Washington City, and one of the chief employes. We went first to the basement, which was filled with bales of cigar leaves wrapped up in the leaves of the royal palm. There were several rooms filled with such bales, and I was told that the tobacco in them was worth at least 300,000 dols. I watched the opening of a bale, and went with the cigar leaves from room to room until I saw the whole process of cigar making.

The leaves are dry when they come to the factory, and they must be damped before they can be used. This is done by spreading them out in the court and sorting them, after which they are so soft that they can be handled without cracking or breaking. At this time the leaves feel like the finest silk. They are of a beautiful brown, and as soft as woven cobwebs.

AN ACRE OF CIGAR GIRLS.

Leaving these rooms, we entered what might be called the cigar factory proper. I mean the rooms where hundreds of men and women were making cigars. The first hall was large. If you will imagine an acre of girls, each with her sleeves rolled up to the elbow, her head bare, and her arms moving like lightning, you may have some idea of what I saw in this hall. Every girl had a barrel between her knees with tobacco leaves laid on the top. She picked up leaf after leaf and tore out the stem, putting the rest of the leaf into the barrel. The girls were of all classes, colours, and ages. Here was a negress as black as your boots, there a Chinese as yellow as gold, and at the next barrel a Cuban of a rich Jersey cream. Most of the girls were young and not a few pretty. Some were humming, some singing, and others chatting as they went on with their work. There were about 400 in the room, and they were the most strenuous workers I have ever seen. I asked as to their wages, and was told they were paid by the piece, and that they each made from 1.75 to 2.50 dollars a day.

The total wages of these 400 girls are more than 800 dols. a day. They are among the highest paid women labourers of the world.

The work was dirty, but the girls were surprisingly clean. They have dressing-rooms with all toilet conveniences connected with the factory, and they powder and primp every day before leaving. Indeed, on the street one would not imagine them the same girls he had seen stripping tobacco.

HIGH-PRICED CIGAR MAKERS.

All classes of labour in Havana cigar factories are high. From this establishment no cigar goes out which costs less than 10 cents, and the most of those made retail from 25 cents to 1 dol. The best cigar rollers receive 4 dols. and upwards a day. Men who strip the leaves and prepare them for the rollers get 4.50 dols. per day, and some of the rollers work by the piece, making much more. There are 800 men in the factory who do nothing but roll cigars; each makes his own kind of cigar, and works on that kind year in and year out.

Cigars are of many varieties, lean and fat, long and short, light and dark, big and little, pretty and ugly. The cigar makers go in as boys and work at the trade all their lives, learning it so well that the manufacture becomes almost automatic, and they could roll cigars in the dark.

A singular feature of these cigar factories is the professional reader employed by the cigar workmen. In each room, in a pulpit fastened to the wall high above the workers, stands or sits a man who reads for hours to the men and women below. They bring the daily newspapers, poetry and stories, and, in fact, anything that the workmen demand, and read away hour after hour. They are chosen for their voices and ability to read, and the usual rate of pay is about 10 dols. gold per day. The men pay them out of their own wages. They are a feature of almost every factory in Cuba.

AMONG THE CIGAR PACKERS.

I spent some time in the rooms where the cigars are sorted and packed ready for the market. Every one is gone over again and again. Those of the same colour and size are put together, and after this they are laid just so in the boxes. The ring labels of red and gold are put on by girls who hold the labels between their lips in such a way that the dry ends are moistened by the saliva. The other ends are mucilaged, and the fastening is so done that the saliva does not touch the cigar nor carry any strange microbes to the mouth of the smoker.

Speaking of high-priced cigars, some of the boxes exported from that factory retail for 250 dols. They contain 1,000 cigars, and are put up in cabinets which would be fine pieces of wall furniture. King Edward of England, and other European monarchs, order such cigars, and I doubt not some which I handled may yet kiss the lips of a king.

During my stay in the factory I asked some questions about the care of cigars and how to smoke them. They should be kept in the boxes until used, and if possible at a temperature of about 65 degrees above zero. A good Havana cigar is a delicate article. The leaves will take up moisture like a sponge, and will absorb any impure air or bad smell. They evaporate as quickly as they absorb, and if the box is left open and exposed to extremes of heat or cold, moisture or dryness, the cigars are ruined.

WHERE THE PATER WAS GOING.

Little Bobbie left his mother's lap and climbed up on his father's knee.

"Do you love papa more than mamma?" asked Aunt Kate.

"No," replied the youngster. "But mamma and I are both going to heaven, and grandma says papa won't if he don't stop smoking in the parlour, so I'm going to see all of him I can now."

The MANNER of GETTING TOBACCO INTO FRANCE.

The *Evening Standard* and *St. James' Gazette* publishes the following amusing article from its Paris correspondent: The French Postmaster-General, Monsieur Bérard, has been annoyed a good deal lately by rude people's letters to the papers. These letters have, for the most part, been sent by special messenger, and most of them, therefore, have reached their destinations. The Paris public complains that letters go wrong, telegrams, when they arrive at all, stroll in without undue haste several hours late, and that the Post Office officials are overworked and underpaid. And poor M. Bérard, who has tried hard, and failed to secure money credits from the Chamber to pay more P.T.T. officials, and to pay them better, raises his hands to Heaven.

And now I am going to please M. Bérard by relating my experience with a sister institution of the P.T.T.—the Custom House—in its relationship to the parcel post.

A friend—he called himself a friend—sent me a two-ounce tin of tobacco. Neither my friend—if friend he was—nor I knew much about French Customs—with a big C, I mean.

Some days after I had received advice of the coming tin, laid out my pipe in readiness, and bought a box of matches. I got a polite letter from a gentleman whose signature, like all official signatures in France, was indecipherable. "Would I," the letter asked, "be kind enough to apply on the enclosed form for permission to import for my own individual [underlined] use ten kilogrammes (about 5 lbs.) of tobacco. I would, and did. I didn't want five pounds, but while I was at school one of the few things I had learned in Euclid had been that the whole was greater than its part. So I applied for my permission, and I got it—in a fortnight. I also received a note from my friend with the "signature illisible." It was couched in polite terms, and invited me to present myself at the Customs Office at the Northern Railway Station at 9 a.m. upon the following morning. I did so, and from nine until eleven forty-five I took some very active exercise in that fine building looking for my tobacco. I found it, and for five and thirty minutes filled up forms, stating my age, my name, my incapacity for trade of any kind, the place of my birth, my occupation (not just then, but in a general way), my parents' names, the fact that they were married, and in a word writing quite an autobiography of my quite unimportant self.

I had been annoyed when it all began, but I was getting into the swing of the thing now, and rather enjoyed the next quarter of an hour's trot round in search of the counter where I was to pay my duty to the Government of France. But I did not pay duty when I found the counter. I made a little speech in most unseemly language. For the French Government (its representative at the Gare du Nord, that is to say) had gone to luncheon, and would not be back again till two o'clock. I went to luncheon and returned, and by three-thirty I had paid my dues—which were extremely heavy—signed some more papers, received a pocketful of receipts and permissions and my little round tin, and gone. I had only lost a day after all, I remarked to myself in the cab, and now there was nothing to be done but smoke the tobacco.

But I did not know.

A few days afterwards I jumped out of bed to see "un monsieur qui désire parler à monsieur." It was "a monsieur" this time. At least he was in frockcoat and a white tie, and carried a berumpled top hat. He was a dirty little man, and so mysterious that I thought he had a writ with him. He had no writ—nothing but a mission. He had called to see my tin of tobacco. He peered into it, consulted papers, looked extremely knowing, and asked whether I had really smoked as much as that in two days. I explained fluently—and rather forcibly—that I was a heavy smoker, and did not trade in tobacco. Then he scrawled hieroglyphics on my permit to import ten kilogrammes of tobacco, and departed.

When he came a second time I was out—and so was my English tobacco.

But I smoke French tobacco now, even in a pipe. I cannot spare the time to get my English tobacco through the Customs.

The Imperial and the Trade.

THE London correspondent of *Tobacco*, New York, comments as follows. His remarks are rather tardy, but none the less interesting:—

Dealers throughout the United Kingdom are complaining bitterly against the losses they have sustained as a result of the recent reduction in retail prices by the Imperial Tobacco Company on all of its leading brands.

The Imperial Company, feeling that some of the independent manufacturers in England were increasing their sales too rapidly, planned to check the growing popularity of independent goods by making an arbitrary cut in the prices of practically all of the best known trust brands.

As this cut was made on the retail price, without a corresponding reduction in the wholesale and jobbing prices, the burden, of course, has fallen upon the shoulders of the unfortunate dealers. Now the dealers have been suffering for several years past because of the general business depression throughout the kingdom, and this additional burden is one that they can ill afford to bear. Naturally, under the circumstances, an immediate increase in the volume of sales of trust brands was looked for by the Imperial Tobacco Co., and the argument which they made when the cut was announced, was that while the profit on each packet of tobacco or cigarettes would be less than before, the dealers would find the demand so much greater that their gross profits would not be reduced.

Matters have not worked out in that way, however, and the general consensus of opinion in the trade throughout England, Scotland, and Wales, is that the cut in prices to the consumer has been followed by no increase in sales. The most conservative dealers assert that it has made no appreciable difference in the sale of the trust brands, while in many localities dealers report that sales have actually fallen off since the reduction. This is probably due to the fact that the independent brands, upon which there is a living margin of profit, are being pushed harder than ever by the dealers.

Another grievance which the dealers have against the trust is that they are making direct sales of their goods to army canteens, and that the canteens cut the prices away below those at which the dealers can sell the same brands. This not only deprives the dealers of the soldiers' patronage on such brands, but it fixes the idea in the minds of the soldiers that the dealers are making exorbitant profits on everything that they sell. Furthermore it is said that in the garrison towns many civilians get their supplies, through some underground route, from the canteens at the cut prices, thus still further curtailing the business of the dealers.

Thus, the Marcella brand of cigars, manufactured by the trust, is a popular brand at Aldershot. The price heretofore has been threepence, and dealers who were known to cut below that price, had their supplies of Marcellas promptly cut off, jobbers being heavily penalised if they were known to supply the goods to a dealer who had been blacklisted for selling Marcellas for less than threepence.

The canteen and the mess sergeants at Aldershot buy direct from the Imperial Co., and sell the Marcellas at twopence each. As a result the trade of the Aldershot dealers from the soldiers has fallen to almost nothing. The dealers generally regard the whole matter as an attempt on the part of the trust to monopolise the sales of cigars and tobacco to the troops in the various garrisons.

Art in Window Dressing and Shop Lighting.



HERE is not a department store in the country that does not employ a specialist to dress its windows. Many are spending hundreds of dollars every year in this direction, the heads of these houses appreciating the fact that this is without question one of the most important links in the advertising or publicity chain. And there is every reason why just as much care should be taken in preparing the show windows of a small cigar store. There never was a store so small that it didn't pay to display samples of its goods, and the merchant who is satisfied by the mere act of dumping a quantity of stuff on the floor of the window and allowing it to remain there indefinitely does not deserve to have a window in his store.

He would never dream of doing business without a showcase. As a matter of fact, his window is a more important adjunct than the showcase, for it stands to reason that anyone who sees the showcase sees it because he is inside for the purpose of buying something, whereas the window display is supposed to catch those who before they saw it had no idea whatever of making a purchase.

The first thing necessary in a good window display is scrupulous cleanliness. The next point is to secure a proper background for the display of your goods. This can be easily and cheaply done by putting up a curtain of a material that can be kept clean and renewed, preferably of some dark colour. This curtain may be stretched on a wire from one side of the window to another if necessary.

The drapery or curtain should be simple, as it is not the desire of the dealer to call attention to the drapery, but to the goods displayed.

The one great cardinal principle in window displays is simplicity. Windows are usually piled up with goods, which confuse the mind of the public, without attracting its attention to any particular thing in the window. It is a noticeable fact that with crowded windows the public leaves the display with no definite knowledge of anything beyond a confused mass of goods.

For the night display the lights in the window should be above the shade and out of the observer's sight. A strong reflector should be used to throw the light directly on the article in the window, but no light should be placed in the window so that it can be seen by the public, as it is an irritation to the eye, and distracts the attention from the goods displayed.

It is most important in window dressing to get out of the beaten path, as it were, get something about the display that is quite out of the ordinary. A capital illustration of this very point was recently afforded in a Toronto store a short time ago. A special sale of briar pipes was in progress. Extending across the window just inside the glass was a large block letter bulletin, calling attention to the pipes, which were liberally displayed, with a popular price quoted.

This bulletin could easily be read at a distance of several yards from the window, even at a hurried glance, but it was conventional, somewhat commonplace, and failed to attract the desired attention.

Then some genius about the store suggested taking a small piece of white wrapping paper, tearing it into an irregular shape, and writing a few terse, pithy sentences upon it with a common lead pencil, and pasting to the glass just below the larger bulletin.

It proved a great success. The curiosity of hundreds of persons was aroused. This form of bulletin was so unusual that they paused before the window to read it. Both the bulletin and the pipes made an impression on their minds, and in many cases it led to their entering the store and making a purchase.

It simply goes to show how small a thing can be turned to advantage in connection with a window display, if it goes ever so little out of the rut of the beaten track, to which so many dealers persistently cling.

If the principles of cleanliness and simplicity, both in the draping of the window and in the display of goods, are carried out, any storekeeper can secure a window that will attract attention, whether he is able to employ more elaborate devices, such as automatic or moving displays, or not.

Someone in the store should be detailed to attend to the windows, so that the proprietor may hold him responsible for their proper care.

SHOWCASE LIGHTING.

The fundamental principle of showcase lighting is to entirely conceal the lights themselves. Where high showcases are used it is possible to treat this subject in exactly the same manner as that of window lighting, which is described later. In considering low showcases, which are usually made entirely of glass, with possibly a slight wooden trimming, it is possible to run a very narrow trough reflector along the top edge nearest the customer, which trough should contain small candle-shaped lamps of from 4 to 8 candle power each. This will entirely hide the lights themselves, and if properly placed, beautifully illuminate the showcase. The top of the glass above the trough reflector should be silvered, which will entirely hide the trough reflector and at the same time add a finish to the case.

WINDOW LIGHTING.

The first principle of properly illuminating a window is to hide the lights themselves entirely, and at the same time concentrate the light strongly on the goods displayed. Generally speaking, it is better to use single reflectors rather than trough reflectors, inasmuch as single reflectors are more efficient, and can be placed in such positions as to direct the rays of light at any given angles to properly illuminate the window. In case the reflectors cannot be hidden from the street by placing them up high enough, a black band should be painted on the glass, the band to be of sufficient depth to hide the lights from the observation of a person in the street.—*Canadian Tobacco Journal.*

FAMOUS COMEDIAN'S TRIBUTE TO TOBACCO.

I like a pipe of the Nicotian leaf,
The true Nepenthe balm for every grief;
While other joys one sense alone can measure,
This to all senses gives ecstatic pleasure.
You feel the radiance of the glowing bowl,
Hear the soft murmurs of the kindling coal,
Smell the sweet fragrance of the honey dew,
Taste its strong pungency the palate through,
See the blue cloudlets circling in a dome,
Imprisoned skies up floating to their home.
I like a dudeen myself.—JOHN BROUGHAM.

A Well-known Fact.

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


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

25/- per 1,000 less discount.

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

PRICE LISTS ON
APPLICATION TO

B. Morris & Sons, Ltd., London.

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

A GOOD NOTION.

IN future all boxes of Muratti's "Neb-Ka" cigarettes, whether 10's, 20's, 50's, or 100's, will contain picture postcards from real photos of well-known actresses. We reproduce one of the postcards, from which it will be seen that Messrs. Muratti are giving smokers a really good and artistically produced photo. This should serve to render "Neb-Ka's" more popular than ever.



CORRESPONDENCE.

THE "IMPERIAL" AND RETAILERS.

To the Editor of "The Cigarette World."

Sir,—If the responsible heads of the Imperial Company have read the extracts of correspondents published in the trade Press, commenting upon the drastic—shall I say garrotting—methods they have adopted towards the retailers of the country in still further reducing the already meagre profit (?) on their goods, I am sure they are not likely to mistake us as their friends. The word "enemy" is writ large. They ours, and naturally we theirs. Possibly they do not let it trouble them as to whether we are either friends or enemies. Why should this be so? As agents for the distribution of their goods are we not entitled to some consideration on their part? While they are maintaining their prices and profits and the public are receiving better value (at our expense) than they are paying for—taking 3d. packets of cigarettes as an instance—is it fair that we should be compelled to keep open our doors for 15 or 16 hours a day, and in many instances 7 days a week, for what is little more than a bread and cheese living? On Imperial goods alone there is not a tobacconist could do even this. Thank goodness the public still demand loose tobaccos and cigarettes, cigars and fancy goods, &c., nineteen-twentieths of which are not Imperial products, at least not bought from them, but which might be, and it is only by the sale of these more profitable things that we are enabled to keep loose the noose which the Imperial Company are endeavouring to tighten round our necks. But why in the name of all that is fair and just should the profitable turnover which is not Imperial have to be sacrificed to make up the unprofitable which is Imperial. This to me seems very like paying Imperial dividends out of the profits of those manufacturers which are outside the combine. I hope they will take particular note of this fact. It is also a fact which they cannot deny that if their shareholders depended upon the profits (?) we retailers make out of their goods alone they would have to wait a mighty long time for a dividend. No tobacconist could

pay his expenses and the Imperial account out of such infinitesimal profits. Could even the clever Salmon and Gluckstein firm do it, I wonder? Having mentioned Imperial absorbed this company into their concern one would have thought the first duty devolving upon them would have been to restore to their legitimate level the prices of all tobaccos and cigarettes the cutting down of which had so long robbed us of a living profit. With the evil removed, and having also an absolute control over not only Salmon & Gluckstein's, but, by reason of the despotic power of their combination, the whole retail trade as well, what is there to prevent them remedying this now? Perhaps they will argue that it is a mere bogie we are setting up before them, this starvation profit, but they must know from the large proportion of their turnover of what we call the unprofitable, as compared to the remnant of the profitable, that our complaint is not a fantasy.

What we ask is that 3d. packets should be sold at 3d. If originally they were worth 3d. are they worth that to-day? If not sell them to us at a price which will show us a living profit without the sacrifice of a portion of that profit to the middleman. We know dividends must be made. What does it matter to us how large, but let them be made out of the pockets of the public, who are the consumers of their goods and for whose benefit they exist. We retailers are the tools and the fools of both the smoking public and the Imperial. As I before pointed out the smoker gets the advantage of a ¼d. of our profit on every packet he buys, and the Imperial drain us of the more profitable goods to pay up the deficiency. Present minimum prices on cigarettes and tobaccos are a farce. Who wants to cut, and where is the room to cut? If it is possible for non-combine houses to maintain a minimum profit of 20 and 25 per cent., how much easier should it be for the powerful I.T.C.? They can do it with Marcellas and the very few other lines which yield a reasonable profit. Why can they not do it as easily with the 3d. packets? Are they afraid that if they did this they would be giving away an opportunity to the outside houses to edge them out with a 2½d. line? I am sure every tobacconist would willingly pledge himself not to support any 2½d. packet, either in or out of the combine. This may sound very like boycotting, but I submit it would not be fair to place any one firm at a disadvantage with another providing we were placed on the footing I have suggested. If there is to be competition let it be on level terms, and it is, and must be, the interest of all tobacconists to give their support to those firms only which give us theirs. To quote an instance:—The Imperial Co. must be losing an enormous amount of trade in loose tobaccos, because they have not the goodwill of the retail trade with the consequence that the independent firms are reaping the benefit. This would not be so if we were fairly treated by the Imperial Co. I am aware there are many difficulties in the way of a satisfactory settlement, but they are not insurmountable, and given an opportunity, a result beneficial to all concerned may be attained. I hope the Associations will take this matter up with a strong hand, and not let it drop until every effort is made to arrive at a satisfactory solution.—

I am, yours faithfully,
A. SMITH.
1a, Brunswick Road, Liverpool.

TIME ENOUGH TO LEARN.

Fussy elderly party to a chance travelling lady companion:
 "Have you any children, madam?"
 "Yes, sir, a son."
 "Ah, indeed! Does he smoke?"
 "No, sir; he has never so much as touched a cigarette."
 "So much the better, madam; the use of tobacco is a poisonous habit. Does he frequent the clubs?"
 "He has never put his foot in one."
 "A model young man, madam—a model young man. How old is he?"
 "Two months."

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SMOKE

B. D. V.

THE KING

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TOBACCOES.

THE TOBACCO MARKETS.

Messrs. PRINGLE BROS., of 102, Fenchurch Street, London, E.C., report as follows under date of September 1st, 1905:—

There has been a good inquiry for NORTH AMERICAN TOBACCO during the past month, stocks of rebate Strips, both Virginia and Western, being further reduced.

The August Imports were:—542 Hhds.; Deliveries 930 Hhds.; the present Stock being 25,882 Hhds., against 27,374 Hhds. in 1904; 31,540 Hhds. in 1903; 33,057 Hhds. in 1902; 33,979 Hhds. in 1901; 36,422 Hhds. in 1900, and 26,809 Hhds. in 1899.

VIRGINIA LEAF AND STRIPS.—A fair amount of business in both Leaf and Strips.

WESTERN LEAF AND STRIPS.—A good inquiry for Strips bearing the rebate duty.

JAPAN. } Small stocks on hand.
DUTCH. }

JAVA. }
CHINA. } Some good parcels on the market. We expect shipments of the New Cavalla shortly.
LATAKIA. }

TURKEY. }
CAVENDISH.—As usual.

THE FOLLOWING QUOTATIONS MAY BE TAKEN AS REPRESENTATIVE OF THE MONTH'S PRICES.

Table of tobacco prices per lb. for Virginia Leaf, Kentucky Leaf, Maryland and Ohio, Negrohead and Cavendish, Columbian, Java, Turkey, Japan, China, Sumatra, Latakia, Paraguay, Greek, German and Dutch, Manila, Havana, Yara and Cuba, Esmeralda, Cigars, Cheroots and Cigars, Manilla.

BOARD OF TRADE RETURNS, month ended July 31st.

Table showing Board of Trade Returns for TOBACCO, Unmanufactured from U.S.A., Stemmed, Total Imports, Home Consumption, Unmanufactured from U.S.A., Unstemmed, Total Imports, Home Consumption, Total from U.S.A., Unmanufactured, and Total Imports, Home Consumption.

BOARD OF TRADE RETURNS, seven months ended July 31st.

Table showing Board of Trade Returns for TOBACCO, Unmanufactured from U.S.A., Stemmed, Total Imports, Home Consumption, Unmanufactured from U.S.A., Unstemmed, Total Imports, Home Consumption, Total from U.S.A., Unmanufactured, and Total Imports, Home Consumption.

BONDED WAREHOUSE ACCOUNT, month ended July 31st.

Table showing Bonded Warehouse Account for Tobacco Unmanufactured, Foreign Manufactured and Snuff, with data for 1903, 1904, and 1905.

THE FOLLOWING TABLE SHOWS THE IMPORTS, DELIVERIES, AND STOCKS FOR AUGUST, 1905:—

Large table showing imports, deliveries, and stocks for August 1905, categorized by country and region, with columns for Stock, Landed since, Total Stock, Expended, Bonded, Duty Paid, Deliveries, Imports from Jan. 1st to 24th Aug., Increase 1905, Decrease, and Deliveries from Jan. 1st to 24th Aug., Increase 1905, Decrease.

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.

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. . Putney, S.W. . .

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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.

STANDARD LINES.

... FREE TO ADVERTISERS.

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

OF WHOM AND WHAT TO ORDER.

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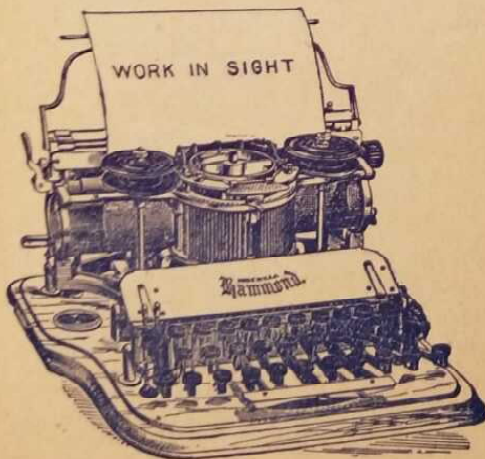
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THE RECOGNISED ORGAN OF THE RETAILERS.

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YOU SHOULD PUSH **MARSUMA** CIGARS AND CIGARETTES.

WHY ?

Because they are Profitable and Popular. Their Sale is a constantly increasing one. They show a larger profit to the Retailer than any other advertised Cigar or Cigarette; and this profit is assured. It will not be reduced. No cutting of prices is allowed. These are the only large selling proprietary articles which the public cannot purchase from the "Imperious" shopkeepers, consequently the whole of the custom is given to "Free" Retailers, without unfair opposition.

ASK YOUR WHOLESALER FOR THEM.

MR. J. R. RILEY, Tobacconist, 129, Blackburn Road, ACCRINGTON, writes:—"My Customers pronounce Cigarettes to be the best value in 3d. Packets on the Market."

Marsuma Cigarettes are Guaranteed **HAND-MADE.**

For Showcards and Advertising Matter write direct to the
HAVANNA CIGAR MANUFACTURING CO.,
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TELEPHONE—No. 28 Congleton, for all Trunk Line calls.

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

TELEGRAMS: "Lueby, London."

TELEPHONE—No. 1599 Avenue.

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