

smokeshop

Vol. 9 No. 2
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**Chicago shop shows:
How to keep customers
when you move**

—See page 20

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*FACTORIES IN TAMPA, FLORIDA, SAN PEDRO, SULA AND DANLI, SPANISH HONDURAS

Te-Amo gets Wintermans line

JERSEY CITY, NJ: The Henri Wintermans Co. of Holland has named Te-Amo Geryl, Inc., the exclusive importer and distributor in the United States for Henri Wintermans cigars. The brand was formerly represented by Brown & Williamson International Tobacco.

Wintermans, which bills itself as the world's largest manufacturer of cigars, produces nine sizes and shapes of its Dutch-type cigars and packages them in both boxes and tins of 10 and 20. The Cafe Creme is its best-selling number.

Te-Amo national sales manager Dick Passanesi says his company's appointment "is an absolute vote of confidence in our company and in our ability to market and distribute fine cigars."

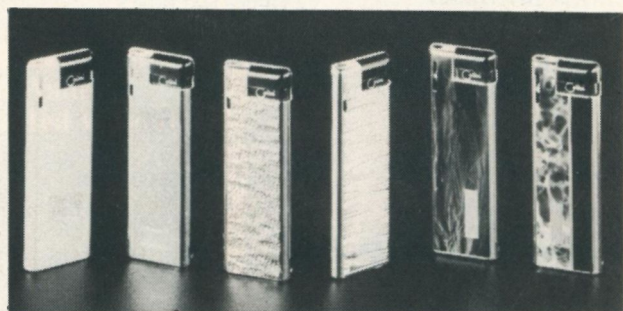
Flam joins Peter Kent as sales v.p.

WARWICK, RI: Max Flam, for the past six years national salesmanager for Associated Import Corp. and Peterson's of Dublin, has been appointed vice president of sales by Peter Kent Ltd. He will be New York-based and supervise Peter Kent's 13-broker national sales organization.

Flam has been affiliated with the tobacco industry in sales and sales management capacities for almost 30 years. He was a territory salesman for Faber, Coe & Gregg, Inc., for 12 years and a Kaywoodie regional manager for 11 years prior to joining Associated Import in 1976.



New finishes in electro-quartz series



New finishes in Colibri's 62 series of electro-quartz lighters include three variations on a golden theme, a woodgrain lacquer, a combination tortoise and black lacquer, and a pearl finish. Retailers range from \$24.95. From Colibri, 50 Park Lane, Providence, RI 02907.

Ads answer questions about cigarettes

WASHINGTON, DC: The Tobacco Institute will answer "the most asked questions about cigarettes" with a major national advertising program in 1982.

According to Institute president Samuel D. Chilcote, Jr., the advertisements provide readers with new information on subjects ranging from the alleged effect of cigarette advertising and smoking by young people to the matter of public smoking restrictions.

The advertisements ask readers to keep an open mind on such issues — to "weigh both sides before you take sides."

And the advertisements will invite readers to request a new booklet entitled, "Answers to the Most Asked Questions About Cigarettes."

Eight of every ten American adults will have the opportunity to see the advertisements during the year. The messages will appear in *Newsweek*, *People*, *Sports Illustrated*, *Time*, *U.S. News & World Report* and *TV Guide*, in addition to tobacco publications.

Tobacco taxes: \$6.7 billion in fiscal '81

RICHMOND, VA: Taxes on tobacco amounted to more than \$6.7 billion for the fiscal year ended June 30, 1981, according to the Tobacco Tax Council's latest edition, Volume 16, of its book "The Tax Burden on Tobacco." The book is published annually by the council here.

Cigarette taxes accounted for almost 99% of all taxes on tobacco at the three levels of government. At the state level alone cigarette taxes amounted to \$4.0 billion while the federal government collected \$2.5 billion in cigarette taxes. In seven states, 369 municipal and county governments taxed cigarettes, producing \$163.9 million in revenue.

Total tobacco tax revenue at all three levels of government showed a gain of 1% over last year. The federal government imposes a tax of eight cents on each pack of cigarettes sold domestically. The states add their own taxes which range from a low of two cents to a high of 21 cents a pack. Municipal cigarette taxes, which make up the third layer of taxes, range from one cent to 15¢ a pack. On top of these excises, 31 states included the general sales tax in the cost of a pack of cigarettes in fiscal year 1981 which added another two to six cents in tax per pack.

"The Tax Burden on Tobacco" covers 32 years of tax data as well as the historical development of tobacco taxes at the federal, state and municipal levels.

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smokeshop

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VOL. 9 NO. 2

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On the cover: Shown in this fish-eye view of the new Victory Pipe Craftsmen/Cellini Pipes smokeshop in Morton Grove, Ill. are Elliot Silber, Bobbe Silver Kanter and Stuart Silber. This is the fourth location the smokeshop has occupied in the Chicago-land area. Story on page 20.

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Ben Wade is ubiquitous.

Back in 1860 Ben Wade made his first briar pipe. It was a masterpiece; designed with consummate skill and integrity.

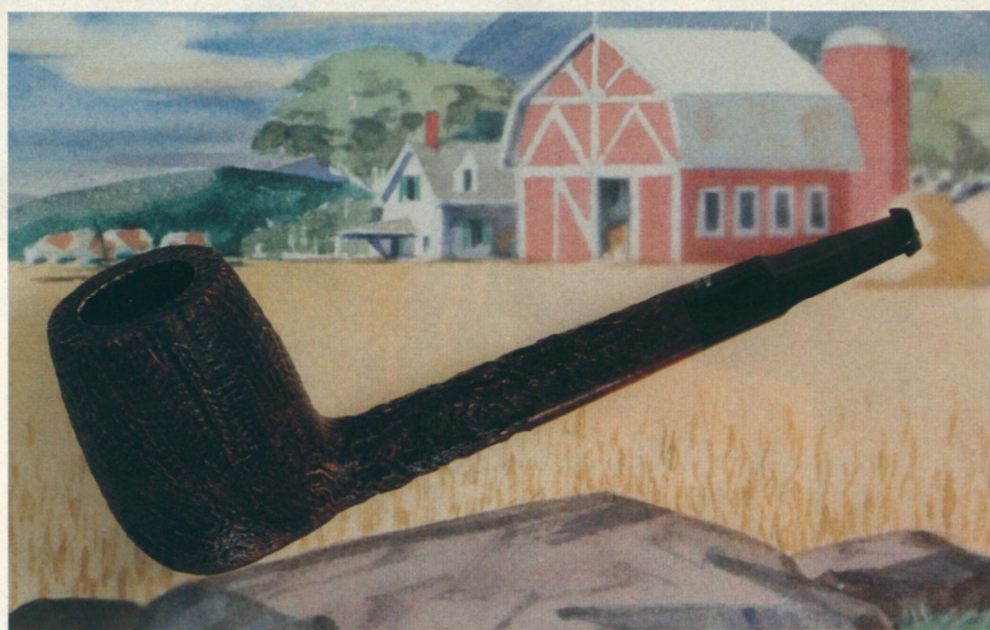
Now, more than 100 years later, the name Ben Wade is even more important than ever. Every Ben Wade pipe is sculptured from carefully selected, naturally seasoned briar. Each pipe is perfectly balanced, beautifully grained and lustrously finished.

The special care and natural production techniques used in creating Ben Wade pipes gives each one a sweet, clean, cool smoke so that it has a universal appeal to all kinds of people.

That's why you see them wherever you go. Ben Wade pipes are truly ubiquitous.

Lane Limited

111 Eighth Avenue, NY 10011



Ben Wade Sandblast



Ben Wade
Selected Walnut



Ben Wade Ovation

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Roll out the red carpet and get ready to sell. The #1 premium cigar in New York is on its way to become the #1 premium cigar in the country. Because wherever Te-Amo goes, cigar smokers go for it. Te-Amo. The hand made cigar from Mexico's renowned San Andres Valley. It will be a true amigo to you.

For information, write to Dick Passanesi, Te-Amo Geryl, Inc., 34 Exchange Place, Jersey City, N.J. 07302. Or call Dick at (212) 233-2420 or (201) 333-3710.

TE-AMO New York's #1 Premium cigar.



*How speakers at the 1982 convention of the
National Retail Merchants Assn. assessed —*

The Retail Climate in the United States

Economic outlook for 1982

*Lewis H. Young
Business Week*

More industries are looking for a better 1982, in fact a healthy 1982, than are expecting trouble. That bolsters my view that the consensus forecast is too pessimistic, that 1982 is going to be a better year than many economists predict.

Because you are in retailing, what is important to you is personal income. That's what consumers buy with. For 1982, the personal income picture is mixed. At the beginning of the year, social security taxes went up by .05% and the taxable base rose \$2,700; wage increases are moderating, two factors that tend to reduce personal income. In addition, money saved in IRA accounts will not be spent for clothing, TV sets, autos, appliances or anything else. As much as \$20 billion is likely to go into such accounts this year.

But there are offsets to these reductions. Defense spending will increase...and the defense industry has always done a good and efficient job of distributing government monies into the economy. As inflation moderates, as it will in 1982, more of wage increases will be available for spending, even if the wage increases are smaller in nominal terms. And, of course, there will be another big tax cut on July 1 which should fuel another spurt of consumer spending. The tax increase comes the same month that social security recipients will receive an increase for inflation that will pump another \$14 billion to \$15 billion into the economy.

On balance, unless you are in the auto industry, steel or some other basic manufacturing industry, there will be more good things happening in 1982 than bad. That should make 1982 a satisfactory year, if not a vintage one.

Recession to be mid-size

*Paul McCracken
University of Michigan*

The 1981-82 recession, in terms of duration and magnitude, is shaping up as middle sized — somewhere between the 1974-75 and 1980 recessions.

The deterioration in new orders and production is less severe than last year but it is continuing longer.

Because conventional forecasting procedures have performed poorly, we do well simply to rely on the profile of other comparable periods to form a judgment for 1982. This history suggests two conclusions: First, the average recedence phase has been about nine months, which would put the low point about April 1982. Second, the vigor of subsequent expansion is related to the severity of the previous decline. This suggests that the output for the final two-thirds of 1982 should be rising at about a 5% rate.

The rate of inflation should be in the 7% zone by the end of 1982, reflecting both sluggish markets and more moderate wage settlements.

Interest rates will decline further, but a return to more traditional levels requires stronger confidence in reestablishing a more stable price level. This in turn will require that Washington lay out a persuasive plan for restoring a better balance between the Federal outlays and revenues and for sustaining a moderate and steady Federal Reserve policy.

Consumer will lead recovery

*Robert A. Mooney
J.C. Penney Co., Inc.*

Consumers have provided the only spark to the economy over the past couple of years. In 1982, con-



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sumers will again be the main source of strength in the economy.

Consumer spending will grow 2% in real terms in 1982 versus a 1/4 of 1% gain in real GNP. The personal tax cut in July, a reduction in inflation, and lower interest rates will increase consumer purchasing power and contribute to a more positive attitude on the part of consumers.

General merchandise retail sales should be up about 8% in 1982. This amounts to a real gain of 2 3/4% after considering the inflation of just over 5% we expect for this merchandise in 1982.

Prices of most general merchandise lines continue to rise well below the overall rate of inflation. We expect consumers to react favorably to the value offered by this merchandise. This is particularly true in the apparel area where prices in some lines have risen very little over the past year.

During the 1980's, favorable demographic trends, improving productivity, and lower inflation rates will contribute to a reasonably healthy economy and a positive market environment for retailers. Nonetheless, it will take considerable skill to deal with the changing needs and interests of tomorrow's consumer. Even the concept of value is changing. While price will always be a factor in determining value, we are finding that quality, durability, and fashion are of growing importance in the value equation. □

Century expanding physical plant



Century Tobacco Co., manufacturers and importers of premium tobacco products, is adding 4,000 square feet to its Saddle Brook, NJ, building. The additional space is for warehousing and shipping. President Frank Zeoli (r) points out a construction detail to vice president William Kueper.

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Call before noon on any day and your order will be on the 4:00 pm UPS truck. Call after noon and your order will go out the following business day.

We could go on and on about what we do to make ordering from us easy, but we'll list just a few: 24-hour toll free ordering, competitive pricing, no minimum orders, in-stock position, computerized inventory and prepaid shipping on orders over \$200.

We don't want to forget to mention that we have terrific telephone sales and customer service departments that can take your orders pleasantly and assist you with any questions you might have.

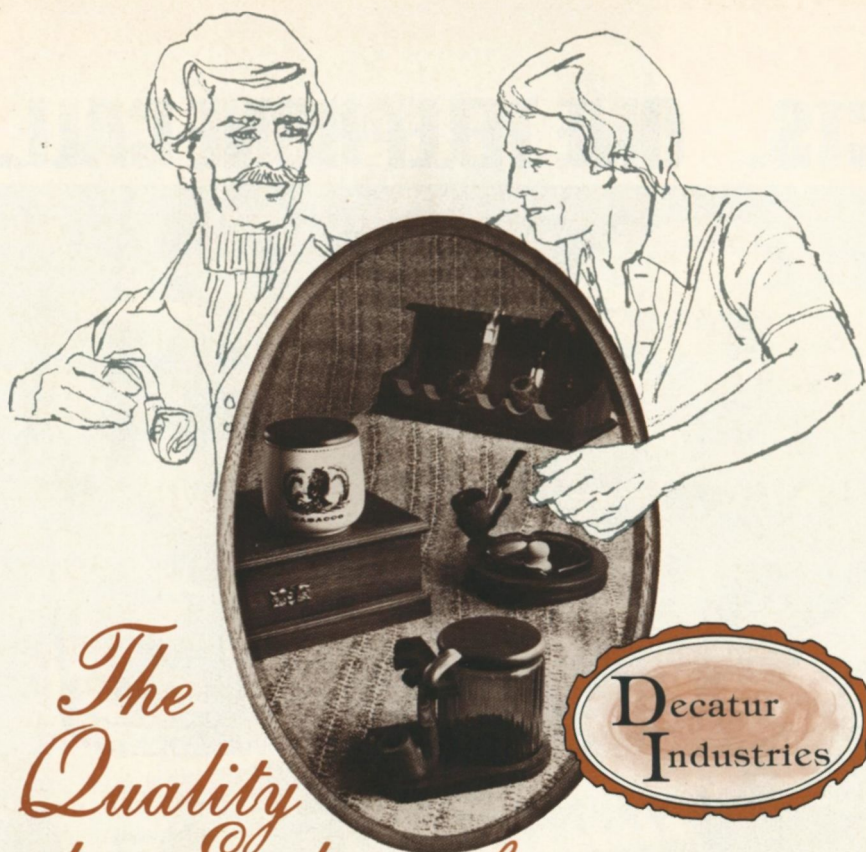
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Lew Rothman

Imprinted lighter is premium gone wild

By Jack Paige

President, Expressive Products Co.

Two years ago, when reference was made to imprinted lighters, one naturally thought of a product carrying an advertising message of some sort. This would still be true today except for an enterprising advertising specialty distributor in the Southeast. He recognized that consumers were showing a strong liking for disposable lighters that featured company logos and advertising slogans, and he decided to do something about it.

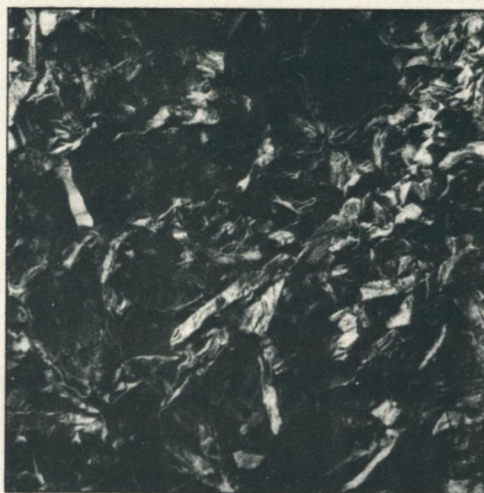
First, he selected the most appealing imprints and obtained permission to reproduce them. Then he added a few lighters bearing popular southern expressions — and developed a primitive display.

The retailers he approached liked his concept — and the imprinted disposable lighters became a hit.

Although still in limited distribution, the Fun Lites type of disposable lighter in 1980 accounted for 4.5 million unit sales and over \$7 million — with retailer profits averaging 50%. It's estimated that by 1982, sales will soar to 40 million units. Before fully maturing in 1984, it's conceivable that imprinted lighters will account for up to 25% of total U.S. disposable lighter sales and an estimated \$150 million at retail.

It's not unrealistic to forecast this trend when one looks to T-shirts, caps and other products that feature personalization through unique and timely expressions. These imprinted consumer products dominate the market in their particular product categories, even though the consumer has to pay a slightly higher price for the expression of his individual personality.

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BC-A is the best-selling black tobacco for tobacco bars all over the country. The reasons are basic: a marvelous aroma, bite-free quality, no bitter after-taste and it's always mild and cool-smoking. It's effective either straight or blended with other tobaccos. And as it becomes your basic black, it builds not just customers, but repeat business.

Lane Limited: 111 Eighth Avenue
New York City, New York 10011.

Blenders of luxury tobaccos
for over three generations.

By Irving Blackman

About taxing matters

A delayed bonus — potential tax disaster

Are you a closely-held corporation that would like to borrow the government's tax money by deducting stockholder bonuses in one tax year but not paying them until the next year? Sounds like a good idea... and it is. But one false move and you fall into a tax trap that spells d-i-s-a-s-t-e-r.

Here is the typical scenario: Big Deal, Inc., an accrual basis corporation, has a December 31 year-end. Boss is the sole shareholder. In December 1981, Big Deal declared a \$10,000 bonus payable to Boss. The bonus was paid on April 1, 1982. The trap has been sprung. The sad results are (1) Boss must pay tax on the \$10,000 in 1982 but (2) Big Deal cannot deduct the \$10,000 — not in 1981, not in 1982, not ever. Impossible? Sorry, but the Internal Revenue

Code clearly spells out the rule — if Boss owns more than 50% of the corporation's stock, Big Deal's failure to pay the bonus within 2½ months after its year-end bars forever any corporate deduction for Boss's bonus.

Now enters the doctrine of Constructive Receipt. Center stage, please. Same facts as in the above scenario, but Big Deal pays Boss on March 1, 1982 (within 2½ months). Also, Big Deal had plenty of cash to pay all of the bonuses on December 31, 1981. The tax consequences are the same as above except: First, Big Deal now gets its tax deduction in 1981 for Boss' bonus; and second, the bonus, (even though paid in 1982) is taxable to Boss in 1981. Why?... "Foul!" you scream... "Constructive Receipt!" yells back the IRS... Boss could have written a check in full for the bonus in 1981. And that is the law.

Can you beat the IRS at this game? The only way is to run your corporate cash balance down to just about zero on the last day of the corporation's year. A couple of cases also show the way.

In one case, Boss said "what is good for the goose is good for the gander." Here it would have been to Boss's advantage to use the constructive receipt doctrine. The court turned thumbs down on Boss because the bonus was "never memorialized by corporate action." The bonus accrual was set up after the corporate year-end, effective as of the year-end and unfortunately paid more than 2½ months after year-end. (See Lombard & Co., TC MEMO 1979-297).

A 1981 case opens a new way for Boss. Two facts are significant: (1) Since 1953, the corporation had been authorizing bonuses at the end of December but paid them six weeks later, and (2) the corporate by-laws and company policy required two signatures on all checks. This time the court turned thumbs down on the IRS - Boss, by company policy could not write a good check for himself without a second signature. Result: No constructive receipt and a taxpayer victory. (See Mortimer I. Kahn, W.D.N.C. 1981).

Let's summarize the tax lessons so no reader of this column will get burned by the 2½ month rule:

1. When a bonus is voted for a more than 50% stockholder it should be "memorialized" BEFORE the end of the year by a written memoranda or corporate minutes. (Lombard).
2. Keep the corporation year-end cash balance low (to avoid constructive receipt).
3. Require a second signature on all checks. (Kahn).
4. Pay Boss's bonus within 2½ months after the corporation's year end (Section 267).

(Continued on page 14)



One puff is worth a thousand words.



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method is used on residential real estate, only a portion (the excess of the total cost recovery deduction over the amount available if the straight-line method had been used) is recaptured and taxed as ordinary income.

WARNING: Do not make any ACRS decisions for real estate without getting a complete explanation of the down-the-road-tax-consequences from a qualified professional.

Would you like to learn how to cash in on the new ACRS (depreciation) rules? Send for the "Special

Report: Mining Tax Gold with the New Depreciation Rules" — \$16 to Blackman, Kallick & Co. Ltd., Book Div., 180 N. LaSalle St., Chicago, IL 60601.

Filing an extension is not a taxing experience

"Better late than never" is not a good idea when filing your tax return. As usual, millions of Americans will face April 15 without the necessary information to file a proper tax return. Worse yet — many won't have the money to pay the tax due.

What should you do? Fortunately there is an easy answer — File extension Form 4868 on or before April 15, 1982. The extension automatically extends the time to file to June 15. No, it does not extend the time for payment. The form guides you in determining the estimated amount to be paid with it.

Not filing your tax return when due is an expensive disaster. Interest must be paid from the due date of the return to the date the tax is finally paid at the outrageous rate of 20% per annum. The only positive news is that such interest is deductible.

Now get ready to be shocked. There are two additional non-deductible penalties that can be piled on. The first is a penalty for failure to pay on time. This penalty is one-half percent per month on the net amount of tax due, up to 25%. The penalty can be avoided if the balance of tax due, with your original — but properly extended — tax return, doesn't exceed 10% of your total tax liability and you pay the balance when filing your return. There is even a stiffer penalty for failure to file your return on time. This penalty is 5% a month (for each month or fraction of a month) up to a 25% maximum. If you get hit with both penalties, they merge so the ceiling is 5% during the months they are running together.

A simple example should encourage you to go the automatic extension route. Joe Lately mails his return on June 4th along with a \$10,000 check for the balance of tax due. Joe had not filed an extension. The IRS will bill him for interest plus \$1,000 penalty (5% for one full month plus 5% for a fraction of another month, or 10%).

Let's repeat the same example but change one fact — Joe filed a Form 4868. Joe will only have to pay interest plus the one-half percent penalty for two months ($1\% \times \$10,000$ or \$100). If Joe's total tax was \$100,000 or less, the 1% penalty would have been avoided (\$10,000 does not exceed 10% of the total \$100,000 tax). Only the deductible interest would have been due.

Sometimes, even a two month extension is not enough. An additional extension is possible. How? Use Form 2688 or send a letter to the IRS. □

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THE BACKWOODS JOURNAL

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VOL. CXC VII NO. 9

★ ★ ★

1 GULF + WESTERN PLAZA N.Y., N.Y.

BACKWOODS BURNING UP THE COUNTRY!

The nationwide rollout of new Backwoods Smokes is being called a resounding success throughout the cigar industry. Many trade sources report overwhelming response to the new brand:

"We all feel that Backwoods will become the No. 1 cigar on the market in a very short period of time."

Springfield, Ma.

"The demand for new Backwoods is absolutely phenomenal!"

Denver, Colo.

Hundreds of consumer letters continue to pour in confirming the positive response the exciting new product has received in virtually every market:

"In my opinion, they are the best smokes I've ever had for taste and price."

Portage, Pa.

"After one pack, I'm a Backwoods smoker forever."

Columbus, Ohio

Surely, one good reason for the Backwoods success story is its effective ad campaign. The tv commercial is doing a bang-up job of driving home the "Wild 'n Mild" message to men 18 to 49 years of age. And the strategy of using a blockbuster schedule of only the highest rated sports programs has really paid off for Backwoods.

Wholesalers and retailers alike are scrambling to stock up on the sensational new smoke. But that's

no surprise, because it's not just a new smoke, it's new Backwoods!



*How can anything that
looks so wild taste so mild?*

*Fast depreciation on business property —
a delayed time bomb*

Everybody knows it: Depreciate as fast as you can...that saves you the most tax dollars. Right? 'Taint necessarily so.

The Economic Recovery Tax Act of 1981 (ERTA) has brought some new and welcome accelerated depreciation opportunities. But beware, when commercial real estate is involved, ERTA baits a giant tax trap. The trap will be sprung when you sell the property.

ERTA dictates that real estate can be depreciated over 15 years. That's good. ERTA also created the Accelerated Cost Recovery System (ACRS). Under ACRS, you have a choice of two methods of *cost recovery* (the new technical name for depreciation): the accelerated method, which yields larger cost recovery deductions in the early years, and the straight-line method, which gives you the same deduction — but smaller than the accelerated deduction in the early years — over the 15-year period.

There are many possibilities and complexities to understanding all the nuances of the potential tax trap. However, here is a simple — but practical — example that will make you stop and think before

electing the accelerated ACRS method for commercial real estate. Sam Smart, who is in a solid 50% tax bracket, pays \$400,000 for a new commercial warehouse — \$100,000 is allocated to the land, \$300,000 to the building. Sam elects the accelerated method in order to cut his tax bill as much as possible.

It is now 15 years later. Sam sells the warehouse for \$500,000. (Remember after 15 years all the cost has been recovered via deductions.) The building's tax basis is zero, the land's tax basis is still \$100,000. Therefore, Sam's profit is \$400,000 (\$500,000 sale less \$100,000 tax basis). The tax bill on this profit is \$200,000 (\$400,000 × Sam's 50% tax bracket). Because Sam used the accelerated method, ERTA "recaptures" all of the cost recovery deducted. The recaptured amount is taxed as ordinary income. Ouch! That is the trap.

Suppose, instead, that Sam had elected the straight-line method. The ultimate tax bite would be easy to digest. The \$400,000 profit would be taxed as a capital gain. The top capital gains rate of 20% would result in only an \$80,000 (\$400,000 × 20%) tax bill — compared to \$200,000 in the first example.

Residential real estate, like commercial real estate, is not hit by the recapture provisions if the straight-line method is elected. If the accelerated ACRS

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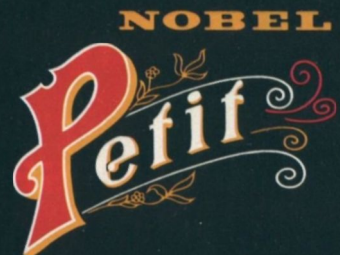
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Cellini's new storefront puts accent on pipe repairing

By John A. Borden

Chi area smokeshop is on the move in more ways than one

When the phone rings at Victory Pipe Craftsmen/Cellini Pipes in Morton Grove, Ill., vice president Elliot Silber may impishly say, "Good morning, Gypsy Pipe Shop."

If the caller is a regular customer, he gets the pun.

Palomino Cigars

FAST, FRESH, CHEAP

(800) 431-2380

Lew Rothman

In the last four decades, the company has occupied four different locations outside Chicago's Loop.

In one case, the shop had to relocate because the Sears Tower was going to be erected on its site; in another, a landlord with a strong dislike for tobacco bought the locations out from under the Silber family.

Last August, for a number of reasons, the Silbers decided to leave their 1,850 square foot shop a few blocks west of the Loop for a 1,650 square foot location in Morton Grove. It's one block from I-94, the key route from downtown to O'Hare Airport.

Quite a haul

"It was quite a job getting all that stuff up here," recalls Elliot. "We used a 40-foot trailer for 23 hours and a 16-foot-long truck for nine days. And we were open all this time, too."

Transferring the shop's clientele a few miles north required labor of another sort. "For one thing, we handed out cards announcing the move and offering customers a 20% discount if they came in before a certain date. That discount applied to everything except tobacco and cigars."

Founder Art Silber, son Elliot and the rest of the Silber family knew what to do — both before and after the move. "We had a sale at the old shop to get rid of some inventory and to get people used to the idea that we were moving," Elliot says. "The discounts there ran from 10% to 30% depending on the item."

"Before-and-after sales are most important when you're moving," he says, "and so is the media. We sent out about 30 press releases — at the suggestion of tv personality Irv Kupcinet and other of our customers who are in the media. They told us to send releases everywhere, to every daily and weekly newspaper, to every tv and radio station."

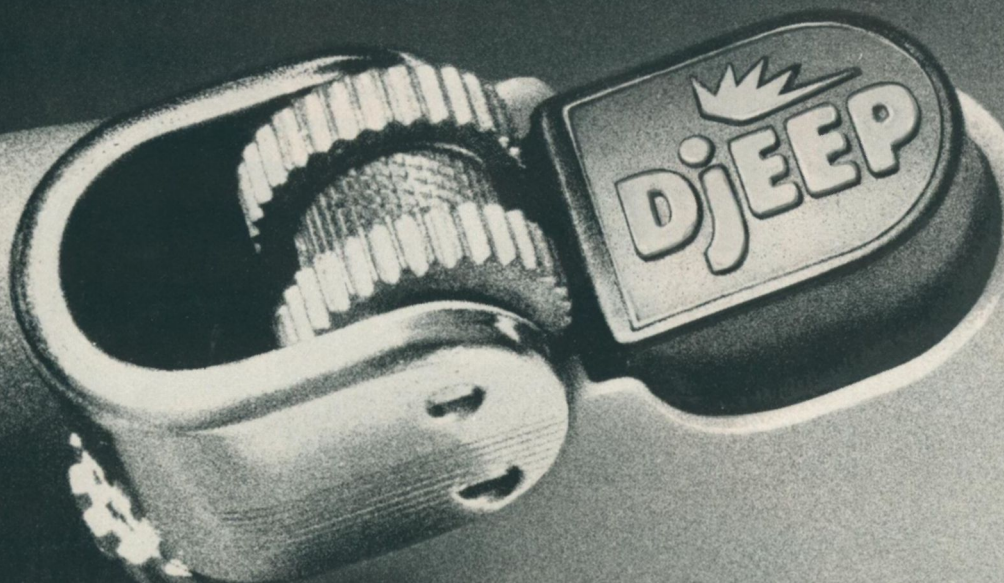
"It's not easy," Elliot says, "to get mentioned on the radio stations unless you give them something timely. We were able to get several mentions by explaining that Mayor Jane Byrne's 1% service tax — since declared unconstitutional — was the proverbial last straw that was driving Victory Pipes out of the city."

"A week after we decided to move, it was announced that the bridge across the Chicago River — just one block from our shop — would be closed for three years for reconstruction. I guess our timing was pretty good."

Big pipe show

The Silbers didn't neglect other promotions after they moved into Morton Grove. A Meerschaum pipe

WHAT THE REFILLABLE LIGHTER MARKET WILL COME TO.



The world of people attracted to refillable lighters now has an attractive alternative. The remarkable Djeep. The disposable lighter that looks refillable.

Djeep has the classic design, quality feel and ease of operation that make it irresistible to lovers of fine lighters. But because it's disposable and therefore easily replaceable, it's a godsend to losers of fine lighters.

And for anyone selling a line of disposable lighters, it's simply the hottest new lighter around.


Djeep's refillable look gives you access to an all new, nationally-tested, quality-oriented market for disposables.

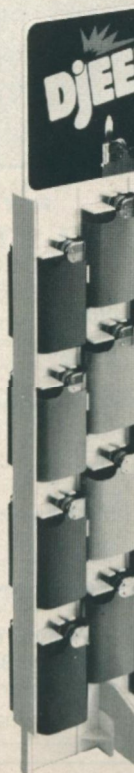
Djeep's advantageous pricing gives you the very highest potential profit margin of any disposable.

And because Djeep is from General Cigar & Tobacco Co., you get an innovative, double-faced counter display that shows off Djeep's variety of fashionable colors, in addition to its outstanding design.

Our National Field Sales Manager, Frank Fina, Jr., will fill you in on all of Djeep's exciting details. Call him collect at (212) 687-7575. But by all means, call. This is one opportunity that you've got coming.

The Djeep disposable lighter. It only looks refillable.

General Cigar & Tobacco Co. a division of Culbro Corporation 



Q.

Why should you buy tobacco blends from **Century Tobacco Company?**

A.

There are five good reasons.

- Consistent quality tobacco
- Unequaled service and dependability
- Broad selection of custom blends and straight tobaccos, from our Cavendish series to our ultra luxury English Balkan collection
- Repeat sales
- Consistent high profits

FOR MORE INFORMATION, SEND FOR OUR DESCRIPTIVE PRICE CATALOG AND FREE SAMPLE ASSORTMENT OR GIVE US A CALL

TOLL FREE 800-526-5310

In New Jersey call (201) 340-3500

Century Tobacco Co.

224 Midland Ave.

Saddle Brook, New Jersey 07662

Name _____

Title _____

Company _____

Address _____

City _____

State _____ Zip _____

Western Warehouse

George Bensen & Son
1350 Van Dyke Avenue
San Francisco, CA 94124

In California call collect

415-822-2660
Call Toll-Free
800-227-3277

Smokeshop on the move

show was organized shortly after the transfer and lured quite a few people from the suburbs, according to Elliot. A barrage of press releases was also sent out for that.

"Actually, we've never been *promotional* before, but we felt the occasion called for it," he adds. "But I still say that the bulk of our customers come because of word-of-mouth. It got to be funny after a few months. People were driving by and slammed on their brakes because they saw we were up here."

The family was a bit apprehensive about whether



Shop's founder Art Silber (left) doesn't believe in the hard sell

Loop customers — some of them former walk-ins — would drive 15 minutes to get to the shop, or if they'd take the Skokie Swift train to a stop three blocks from the store.

"It's been a bit of a trade-off," Elliot explains. "Most people who won't drive up are ordering through the mail. But we have some who say, 'Gee, you're now open Sundays, so I can make it up there now.'"

The family hasn't hired any new help for its new

Harrows Cigars

FAST, FRESH, CHEAP

(800) 431-2380

Lew Rothman

Offer Your Customers a Brand New Tobacco Experience



"A TOBACCO ALTERNATIVE TO SMOKING OR CHEWING" **TOBAROL and LA-KRI-SAN CHEWLESS, SMOKELESS, MINTY FRU** **FLAVORED TOBACCO PELLETS imported from Denmark.**

"POP" the pellet between your gum and cheek... and ENJOY!
DO NOT CHEW IT! The flavor will melt in your mouth. One pellet of tobacco coated with a special flavoring will give you satisfaction and long lasting tobacco pleasure in a distinctly unique way... With No Messy Expectoration.

TOBAROL and LA-KRI-SAN a tobacco "TREAT" you can enjoy, anywhere, anytime.

U.S. IMPORTER: JAMES B. RUSSELL
180 South Van Brunt Street, Englewood, NJ 07631
(201) 567-5017 — (212) 874-0808

LIMITED TIME ONLY INTRODUCTORY SPECIAL OFFER

IN ADDITION TO THE REGULAR 33 1/3% PROFIT STRUCTURE... WHEN YOU BUY COUNTER RACK DISPLAYING ONE CARTON EACH (12 packets to carton) La-Kri-San and Tobarol. You will receive an extra 5% as our introductory special —

LA-KRI-SAN and TOBAROL

Wholesale Price Per Carton	\$11.6
Suggested Retail Price	1.4

JAMES B. RUSSELL INC.

is proud to announce
that commencing February 9, 1982
they have been appointed
the sole United States importer
of all products from
**GALLAHER'S OF LONDON,
ENGLAND.**

SILK CUT KING SIZE CIGARETTES
SILK CUT INTERNATIONAL SIZE CIGARETTES
CONDOR PIPE TOBACCOS
ESCUDO PIPE TOBACCOS
LATAKIA PIPE TOBACCOS
RICH DARK HONEYDEW PIPE TOBACCOS
JOHN COTTON PIPE TOBACCOS
GALLAHER MELLOW VIRGINIA PIPE TOBACCOS
OLD HOLBORN "ROLL YOUR OWN" TOBACCO



James B. Russell
INCORPORATED

IMPORTERS OF FINE SMOKING TOBACCO

TEL. (212) 586-4276
(201) 568-1412
TWX 710 991-9673

180 SOUTH VAN BRUNT ST.,
ENGLEWOOD, N. J. 07631

B. A. Pargh offers calculator

NASHVILLE, TN: B.A. Pargh Co., here, a distributor of both calculators and tobacco products, now offers the Casio CP10 pocket-size printing calculator.

The CP10 is 3/4 inches × 2 7/8 inches × 5 inches and weighs six ounces. It features full calculator, calendar and clock functions, and prints the calendar of any month within 199 years. It shows and prints

the time of travel or transaction, calculates everything from a percentage perfection to a date deduction, and says it all on a 10-digit display. Suggested retail is \$69.95.

Larsen sells direct to retailers

COPENHAGEN: W.O. Larsen, manufacturer of fine handmade and straight grain briar pipes, is now serving the American retail trade directly from its Copenhagen factory.

Ole W.O. Larsen and his wife Inge, the managers of the 117-year-old company, are confident after several months of testing that direct factory distribution to the U.S. smokeshop is a viable proposition.

"This system works fine," says Ole. "If the American smokeshop wants, and our stock permits, Larsen pipes can be in its showcase within a week of receipt of order. In fact, we have delivered to American customers within 48 hours and that's probably as fast as they would get them if we warehoused in their city."



Larsen

Hoffritz names reps

NEW YORK: Edwin Jay, the exclusive distributor for Hoffritz, has appointed two West Coast representatives — Hugh Black of 1188 East First Street, Treston, CA 92680, and Jerry Kahn, 479 14th Avenue, San Francisco, CA 94118.

Flavored tobacco pellets



James B. Russell Inc. recently introduced Tobarol Kentucky Bits and La-Kri-San chewless, smokeless tobacco pellets. Imported from Denmark, the pellets are made to go between the cheek and gum. La-Kri-San is coated with licorice sauce and with prune, anisette and other spices, while Tobarol is coated with the same licorice sauce but is enriched with peppermint. James B. Russell, Inc., 180 South Van Brunt St., Englewood, NJ 07631.

**From Italy
with Love...**



featuring...
Barontini & Private Label Pipes

PETER KENT LTD.

Warwick, Rhode Island 02886

Tel. (401) 738-7032

Chivis Cigars

FAST, FRESH, CHEAP

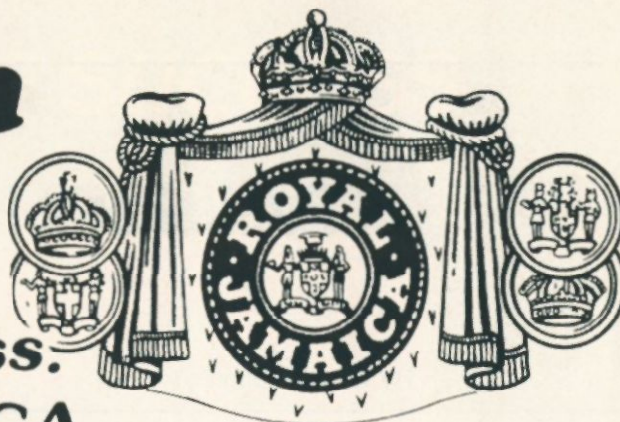
(800) 431-2380

Lew Rothman

NOW, more than ever...

**Fast turn-over is
vital to your business.**

ROYAL JAMAICA, now more than ever.



WHOLESALE PRICE LIST — AUG. 1, 1981

	PACKING	RETAIL PRICE	WHOLESALE PER 1000
No. 1 TUBE (aluminum)	1/40	1.60	\$ 1200.00
No. 2 TUBE (aluminum)	1/40	1.35	1012.50
No. 3 TUBE (aluminum)	1/40	1.25	937.50
No. 4 TUBE (aluminum)	1/50	1.70	1275.00
TRES TUBOS	30 cigars in alum. tubes 10 each, No. 1, No. 2 & No. 3		1050.00
QUATROS (4-pack)	1/20	4/2.50	470.00
PIRATES (3-pack)	1/20	3/2.25	565.00
MINOR CORONA	1/40	.85	637.50
CORONITA	5-pack & 1/40	.90	675.00
BUCCANEER	1/40	1.00	750.00
PETIT CORONA	1/40	1.10	825.00
CHURCHILL MINOR	1/40	1.15	862.50
FLOR DE JAMAICA (tissue)	1/40	1.20	900.00
RAPIER	1/40	1.25	937.50
CORONA	5-pack & 1/40	1.30	975.00
IMPERIAL	1/40	1.30	975.00
DOUBLOON	1/40	1.35	1012.50
DIRECTOR #3 (cedar)	1/40	1.35	1012.50
ROYAL CORONA	1/40	1.40	1050.00
NAVARRO	1/40	1.40	1050.00
PARK DRIVE	1/40	1.40	1050.00
NEW YORK PLAZA (tissue)	1/40	1.45	1087.50
MUSKETEER	1/40	1.45	1087.50
MAGNUM	1/40	1.50	1125.00
CORONA GRANDE	*1/100 & 1/40	1.55	1162.50
CORONA IMMENSA	1/40	1.55	1162.50
ASCOT	1/40	1.60	1200.00
DIRECTOR #1 (cedar)	1/40	1.70	1275.00
PARK LANE (tissue)	1/40	1.70	1275.00
FANCY TALE	1/40	1.70	1275.00
DOUBLE CORONA	*1/100 & 1/40	1.75	1312.50
DOUBLE CORONA CABINET (no cello)	1/20	1.75	1312.50
GIANT CORONA	*1/100 & 1/40	1.90	1425.00
CHURCHILL	*1/100 & 1/40	2.25	1687.50
No. 10 DOWNING ST.	1/100	3.10	2325.00
CHURCHILL INDIVIDUAL	1/50	3.50	2625.00
GOLIATH	1/100	3.65	2737.50

*NO EXTRA CHARGE 1/100 PACKING (BOXES OF 10)

Special Note: All sizes made only in Jamaica and completely hand-made.

Pan American Cigar Co.

300 OBSERVER HIGHWAY, HOBOKEN, N.J. 07030

(201) 792-3838 • CABLE: PANAMCIG

Publisher's Memos

By Irwin Breitman



Retail sales types in smokeshops

Savinelli Pipe's national sales manager, Steve Eldridge, classifies the sales people he finds in smokeshops into five different groups. He described them to the store personnel of Tobak Ltd. in Chesapeake, Va., a few weeks ago when he addressed that company's sales seminar.

According to Steve, retail sales people fit into one of five niches:

1. The changemaker-wrapper. This individual positions himself at the cash register and makes no effort to serve the customer beyond taking his money and bagging his purchase.

2. The dictator. He has decided what he is going to sell the customer and, if necessary, will stretch the truth to get the customer to buy that product.

3. The customer's friend. There are a lot of this type around. He is more interested in having the customer like him than he is in making the sale. He says that it is easier for him to sell merchandise after he has sold himself, but what he really means is that he doesn't know enough about his merchandise to speak intelligently and convincingly about it.

4. The friendly expert. This party wants the customer to respect him for his knowledge of his merchandise. So he will happily discuss the most minute technical detail about his products — regardless of how much time it takes — and comes across to the customer as a pleasant bore.

5. The professional. This sales person has two objectives: To satisfy the customer; to make a profit for the company. He is friendly, but his conversation has a commercial purpose — to uncover the reason the customer is in the smokeshop. Is he just in the shop to buy a pipe? Or is he interested in buying a pipe to enjoy a new smoking experience; to lift his spirits, to embellish his image, or to expand his collection? The professional salesman finds out what the customer's need is and then does his best to satisfy that need — as we said, at a profit to his company.

GO WITH THE #1 CLOVE



Filter and
Regular



New Thin



Filter and
Regular

- Most Sales...The #1 selling brand of clove cigarettes in America is Krakatoa.
- Most Profitable...The #1 line has more margin for you.
- Most Informative...The #1 line has all the information you need and all the tools to sell America's newest smoking experience.

George Benson & Son
SINCE 1906

1350 Van Dyke Avenue
San Francisco, CA 94124
Tel. (415) 822-2660
In California, call collect.
Outside California, call 800-227-3277.

THE WHIFF OF SUCCESS



Just 4 months, after its launch, Mehari's was Agio's biggest selling size in Britain.

Mehari's has also become the fastest growing small cigar in Holland, Belgium, France and West Germany.

Since its introduction 16 months ago, Mehari's is on its way to becoming the largest selling imported small cigar in the United States.

What are the secrets of its success?

The stylish pack is one. The mild blend of cigar tobaccos wrapped in the finest Cameroon leaf brought to Europe across the burning Sahara, is another.

Then there are its slow burning, cool smoking characteristics created, not by additives, but by packing every Mehari's firmly with natural tobacco only.

Finally, Mehari's is available in extremely attractive display merchandisers.

Mehari's makes profits and customers. Be sure your shop has the whiff of success.

Flyers, easels and price lists available upon request.

Dutch Cigars from a family firm.

U.S. importers—James B. Russell, Inc.

180 So. Van Brunt St.

Englewood, New Jersey 07631

(201) 567-5017 (212) 874-0808



Dutch cigars from a family firm.

By Hal Betancourt

If you want people to act on your ads, tell them what to do

"We think in generalities, we live in detail."

...Alfred North Whitehead

Recently I came across an expensively produced, full color two-page spread advertisement in Cablevision Magazine by HBO (Home Box Office). The ad was for their Cinemax Division and it asked the reader to, "Think about duplication. Think about it like your subscribers do. Think about the solution...." And in

Industrial Marketing Magazine, Chilton Publishing ran a similar full color, two-page advertisement which ended by saying "So think about us when you have a marketing problem."

Both of these large companies spent what was obviously a lot of money on color and advertising space, only to ask their reading public (people like you and me) to "think" about what they said. Finis, period, end of message. Not only that, but *both* companies further weakened their efforts by leaving out their address and phone number; so that even if we did "think" about them, we wouldn't know how to get in touch and tell them what we thought.

"It's hard to imagine that these two large companies would go to all the time and expense of producing an advertising message and then neglect to tell the reader to respond or even where to respond to but it did happen. Don't let it happen to you.

Rene Gnam, in ZIP Magazine, said, "The advertiser should impart the feeling that *the reader should do something*; call, write, ask for a booklet, return a coupon for more information, ask for a presentation. Better yet, the advertiser should tell the reader *why* it's important to do something *now*."

"If you want to drive home a point you should say it three times. For example, suppose you are making a

Nate,
they smell good too!
How can we get every
cigar smoker to share
a Madrigal experience?

Connie,
those Madrigal's
taste so good!

Connie!
Let's run a
GREAT PROMOTION with
our retail friends!

INTERCONTINENTAL CIGARS INC.
P.O. BOX 20335, SAN DIEGO, CA 92120

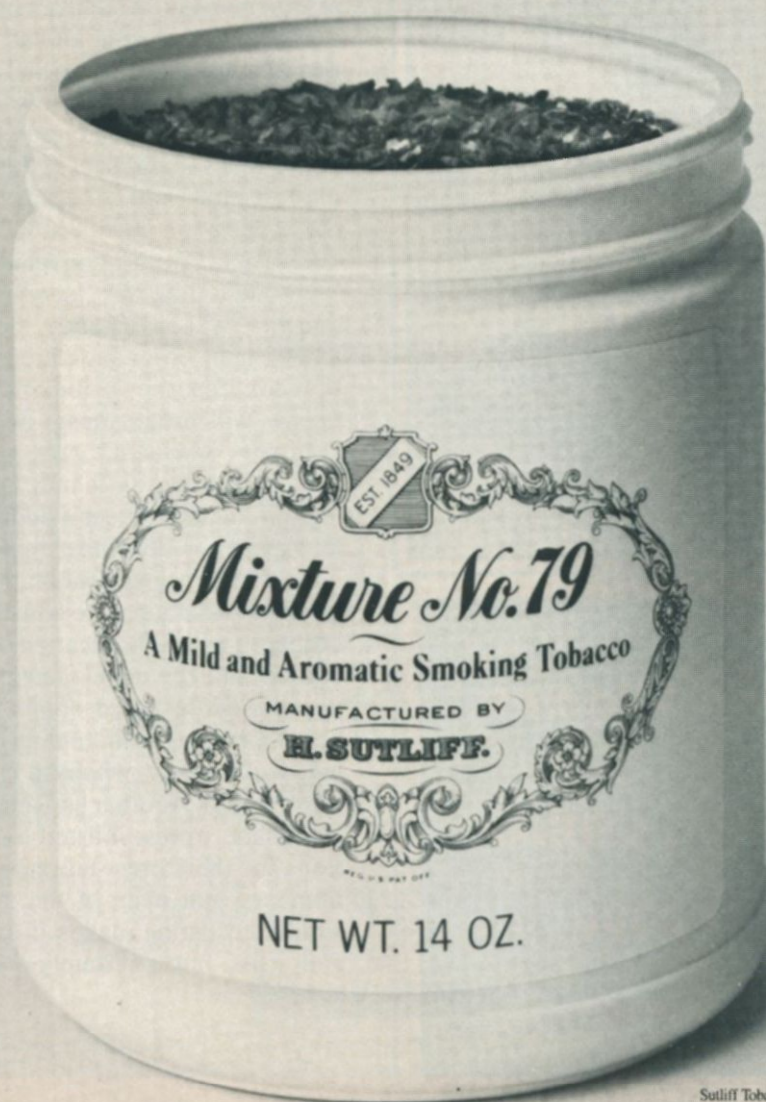
Call 1-800-854-6650
714-563-7800



We put a new lid on freshness.

We've added a whole new twist to Mixture No. 79: a lid that screws down tight. Air tight. So our superb pipe tobacco will stay as fresh as the day we packed it.

Stock up on Mixture No. 79 Regular and Cherry Brandy. They'll add a new twist to your sales. **Mixture No. 79**



Activating ads

Free offer at the beginning of your copy, say 'It's free.' At the middle of your copy, say 'It costs nothing.' At

The Cuban Legend lives on!

DON JULIO

Natural leaf, long filler, African Cameroon wrapper entirely hand made in the classic Cuban tradition from gathering to rolling.



FABER, COE & GREGG, INC. Clifton, N.J. 07014

Don Diego Cigars

FAST, FRESH, CHEAP

(800) 431-2380

Lew Rothman

the end, say 'Send no money,'" said John Caples, noted advertising expert in his book, *Tested Advertising Methods*. He also said, "You should ask for action at the end of your ad. Tell the reader what you want him or her to do. Sometimes it pays to offer a reward for action. In selling a 10-volume world history, the Book-of-the-Month Club offered a free book to new members who enroll at this time."

Don't let the reader go without considering the importance (to him or her, not to the advertiser) of doing something now! Be specific, explain how to respond and make it easy for the reader to do so. Use the same kind of direct words that you would use if you were face to face. For instance, "Send for your free booklet" is much more straightforward and, therefore, stronger than, "A free booklet is available."


The American Association of Advertising Agencies reported that, "The average person is exposed to 1,600 commercial messages each and every day. Of these, only 80 are ever noticed at all and only 12 elicit some form of response." With odds like these against your advertising message, you can't afford to simply ask people to "Think about your message." You have to ask them to act. And to act now!

Oddly, the closing, or call to action, is the point at which many ads go limp and collapse. It's the time to "ask for the order." Every good salesperson knows this. And, hasn't advertising been referred to as "salesmanship in print?" Just as a good salesperson, upon completion of the sales presentation, whips out the order book and asks the customer to sign on the dotted line, so must you remember to ask the reader to "get one today" or, "send in the coupon" or, "visit one of our conveniently located stores." Over the years, mail order practitioners have learned that if you don't get the customer to take prompt action, he or she will procrastinate and surely forget you and your advertisement.


Unbelievable as it may sound, many ads fail to include the advertiser's address or phone. In a local newspaper, a developer took out a good sized ad to inform the business public that a new 27-story office building was soon to be constructed. It not only didn't bother to tell us the location of this new and wondrous edifice, but the development company even left out its own address and phone number. I wonder how people, interested in renting office space in the building, would know whom to call or where to write for information. Another ad I ran across was for a chain of local shoe stores; it listed only the general area locations for the stores, but gave no addresses or phone numbers, not even of the main store. This kind of simplified listing makes it easier for the copywriter and artist, but it certainly makes it more difficult for

PRICE, PERFORMANCE & TECHNOLOGY!

Feudor
Pushbutton
disposable lighter



the
world's
only
push-
button
disposable
lighter



The
only
automatic
disposable
lighter
in the
world.

Keep away from children.

Feudor
disposable lighter
**NEVER NEEDS
ADJUSTING**



**Safer
Flame—
Won't
Flare Up**

**Gives
Over
2000
lights**



The first
disposable to
do away with
the need to
have a flame
adjustment
wheel.

Keep away from children.

Move ahead in 1982 with Feudor Quality Disposable Lighters

Join the Feudor Program:
Quality Disposable Lighters
at higher profit margins!



Light up your sales in 1982
with Feudor. The world's
best disposable lighters!

Feudor Incorporated

50 Campus Plaza, P.O. Box 994 • Edison, N.J. 08818-0994 • Telephone: (201) 225-4700 • Telex: 642292

Activating ads

the customer. It's presumptuous of any advertiser to assume that everyone knows where all of his or her stores are located. Recent figures indicate that almost one third of the population moves annually...new residents and out-of-town visitors don't know where you are, and present customers have to be continually reminded.

Along with all addresses, include store hours, effective dates of any sales going on, credit cards accepted,

WINSTON'S SALES & SERVICE

AUTHORIZED REPAIR SERVICE

COLIBRI • RONSON • JJJ
MARUMAN • DUNHILL
FLAMINAIRE • BRAUN
DUPONT • EVANS • WIN
STUDIO • ZAIMA • ZIPPO
CONSUL • KREISLER
SAFFA • CARTIER
TIFFANY • MYON
MARK CROSS • DIPLOMAT

SPECIALIZED REPAIRS

RESTORING ALL MAKE
ANTIQUE LIGHTERS
SERVICING THE TRADE
FOR 20 YEARS
ALL MAKE JAPAN PIEZO
OR BATTERY BUTANE
LIGHTERS REPAIRED
WE QUOTE ESTIMATES
ON ALL REPAIRS

143 EAST 60th STREET
NEW YORK, N.Y., 10022
TEL: A.C. 212-759-9765

Bundle Packed Cigars

FAST, FRESH, CHEAP

(800) 431-2380

Lew Rothman

parking availability, etc. This can be set in very small type, if space is a problem, but the main thing is to get this type of information into your ad. In short, make it easy for your customer.

Product Management Magazine said, "...You've got to come out swinging hard. Maybe you'll muscle in on the business, or maybe you'll get your head knocked off. But one thing's for sure: People will notice you."

Copyright 1981, Betancourt, Advertising & Art

CLASSIFIED ADVERTISING

Charge \$1 per word; minimum \$40. Box numbers count as words. Ads with artwork or borders \$55 per column inch; minimum \$55. Non-commissionable. Payment with order. Specify insertion dates. Orders and replies should be sent to: Smokeshop, Second Floor, 254 West 31st Street, New York, NY 10001.

Hard rubber stems

Retired pipe maker has about 75 gross, assorted hard rubber mouthpieces (stems) for sale. Ideal for the pipe shop that does their own PIPE REPAIRS. Sample Assortment of 16 stems only \$3.35. POSTAGE PAID if Check is sent with order. TO ORDER Sample Assortment Write to N. APOLLO, c/o TONY'S PIPE SHOP, 100 SO. WELLWOOD AVE., LINDENHURST, N.Y. 11757

Sales Representative Wanted

Growth-oriented, Irish-owned company looking for ambitious salesman to call on specialty retail tobacconists in 9 state area. Commission potential \$17-36,000 + expense allowance. Must have own car. Call Bill Sweeney at (800) 645-6566.

Representatives Wanted

Established, distinctive line of high-quality Meerschaum pipes. Territories available throughout the U.S. Please submit classes of trade and geographic area serviced, as well as other lines currently represented. Write: Big Apple, 267 Fifth Avenue, New York, NY 10016.

AN OPPORTUNITY TO ATTAIN FINANCIAL INDEPENDENCE

Become a High Tech Pipe distributor and market a patented smoking product that can earn you over \$200,000 annually working full or part-time from your home. A distributorship fee of \$15,000 to \$75,000 is based on size of exclusive territory. Only self-directed people who want to take responsibility for their own financial independence will be considered. If this is how you see yourself, we'd like to hear from you. Write to: High-Tech, P.O. Box 1007, Bellmore, NY 11710

THREE CASTLES: *Pocket Pouch*

... NOW IN A HANDY "POCKET POUCH"

**... Three Castles, THE WORLD'S FINEST
CIGARETTE ROLLING TOBACCO**

... IMPORTED FROM LONDON, ENGLAND



- ONE "POUCH-FULL" IS WORTH A MILLION WORDS!!
- NO CHEMICALS
- NO ADDITIVES
- .. COOL SMOKING
- ADD ZING TO YOUR PROFITS . .
- A BLEND OF MILD AND MELLOW STRAIGHT GOLDEN VIRGINIA TOBACCO
- .. GREAT TASTE
- SLOW BURNING

**.. FOR OVER 200 YEARS THREE CASTLES HAS BEEN THE HALLMARK OF THE
FINEST VIRGINIA TOBACCOS.**

*U.S. Sole Distributor: JAMES B. RUSSELL INC., 180 South Van Brunt St.
Englewood, New Jersey 07631*

Smokeshop on the move

seven-day-a-week operation, since other members of the Silber clan have agreed to help out. Saturday has gotten to be a very big day and Sunday is as good as any day in the week.

The tobacconist has found customer comments on the move very interesting and illuminating. "People who stopped going downtown to shop because of the

hassle are saying this is the smartest move we ever made," Elliot says. "During the week, there was little parking space downtown and the city kept raising the meter fees. So, our customers started coming down on Saturday, and that was okay until the gasoline shortage hit; then Saturday became just average."

The move to Morton Grove hasn't affected the way founder Art Silber has always run their shop.

"We always sit down with our sales people and instruct them not to push a sale. In other words, if a man wants a \$5 or a \$10 pipe, let him walk out with exactly that. I tell them, 'Wait on the customer the way you'd like to be waited on.' I think that's the main thing in selling," Art says.

The veteran retailer has learned a few things about the women who have patronized his shops for over half a century. "When a woman comes in for a pipe," he explains, "invariably, she'll pick a dark, shiny pipe. She doesn't realize it's a defective pipe, a second. The gloss, the veneer attracts her. Men are getting more educated, though; they're less likely to do this."

Art finds the knowledgeable pipe smoker a pleasure to wait on. "He knows exactly what he wants; you don't have to give him a spiel or correct him. That's why these products sell themselves, and why I tell my people not to push. I don't see this as a hard-sell operation. And you have all kinds of buying, like 'instinctive' buying, or 'shape' buying. If a customer asks me if a particular pipe is a good shape for smoking, and it isn't, I'll say so."

If a customer wants a pipe priced at \$10 or over, but doesn't care for its stem, Victory will provide a different stem — at no charge. Someone may want the shape changed, the bowl made larger, the color changed, the bowl shaped so that it will sit down and not roll over, or maybe he wants a thinner bit, a wider bit or a bit that will sit flat on his dentures. Victory will do it all.

Whereas some shops take in pipes for repair and don't return them to the customer for six weeks or more, Victory gives immediate repair service. It will return a repaired pipe in eight minutes.

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