



# CANADIAN REVENUE NEWSLETTER

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Number 51

## Revenue Group Meeting at BNAPEX 2005

The following members attended the Revenue Study Group meeting on Friday, September 2, 2005, at the BNAPEX Convention in Edmonton, Alberta: **Don Fraser, Fritz Angst, Erling van Dam, Jim Hansen, Bill Walton, Paul McDonald** and new member, **Dave Lowenthal**.

After a review of the financial condition of the Study Group, which was accompanied by a summary of significant contributions during the past year, the customary plea for articles for the Newsletter was made and public recognition was given for the great efforts of our Newsletter Editor. **Fritz Angst** then presented a program on the Saskatchewan Power Commission inspection stamps and their municipal predecessors. His presentation included some unlisted varieties on document. A general discussion followed the presentation during which **Bill Walton** confirmed that he is nearing completion of the revision of the Brandom Tobacco Stamp Catalogue, The new edition will be organized by date of issue rather than by tobacco type, as was previously the case. As was done with the initial release of the Brandom Catalogue, Bill says that pages for the new catalogue will be distributed to Study Group members as part of the Newsletter.

– F.P.A.

## Important Notice from Edward Zaluski

I have started a major project to update my series of reference manuals. But this time, rather than producing hardcopy products, I intend to issue four CDs, two for the Federal Issues planned for 2008, and two for the Provincial Issues planned for 2009. There will be many graphic images to supplement the writeups, and it is those images that will take up much of the capacity of the CDs.

I would like to inform all Revenuers of this project, and to request that they send to me their corrections of “old” information and inputs of new discoveries, beyond what has appeared in *CRN*. For those “electronically” capable, e-mail inputs would be appreciated, particularly with supporting colour pictures scanned at 300 bits per inch.

**Edward Zaluski (Zaled@Auracom.com)**  
2696 Flannery Drive, Ottawa ON Canada, K1V 8M2

## New Brunswick Municipal User-pay Garbage Tag C.D. Ryan

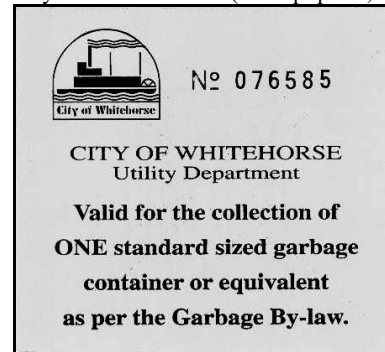
Village of **MCADAM** (2001 pop: 1513) in York County



Description: Black on red-orange, black serial number, 153 by approx. 49 mm, width varies due to tags being individually cut from a larger sheet. Cost: \$2.00 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged. Tags introduced 1997.

## Yukon Municipal User-pay Garbage Tag C.D. Ryan

City of **WHITEHORSE** (2001 pop: 19,058)



Description: Black on dark pink, black serial number, 76 by 74½ mm, with two diagonal cuts in the self-adhesive tag forming an X. Cost: \$1.00 each. Comments: Residents allowed 4 untagged bags per bi-weekly collection, excess to be tagged.

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# Newfoundland's Missing Tobacco Stamps

Christopher D. Ryan

On August 1<sup>st</sup>, 1899, the Colony of Newfoundland introduced an excise duty on domestic tobacco products. Regulations issued under the authority of the enacting Statute provided the following with regards to tobacco revenue stamps:

*“Upon all descriptions of boxes and caddies of tobacco of all kinds, a stamp shall be affixed over one corner or angle of the box or caddy, at equal distances from each end, attaching about equally to each side; And on all such packages when made of wood, a groove not less than one thirty-second of an inch deep shall be made to admit the stamp and prevent it being torn or rubbed off by transportation.*

*Each stamp shall be numbered and shall give the designation of the factory, the descriptive quality of the tobacco, the weight, date of issue and bear the signature of the Excise Officer.*

*The stamp will be affixed by the Excise Officer upon the manufactured article being bonded and shall upon payment of the Excise duty be duly cancelled before the tobacco shall go into consumption.*

*The owner of any factory manufacturing tobacco in this colony shall place upon each package of tobacco a caution label as follows:*

**Newfoundland Tobacco Works (or as the case may be), Excise Duty. Notice. The manufacturer of the tobacco herein contained has complied with the requirements of the law. Every person is cautioned not to use this package for packing tobacco again, nor to use the stamp under the penalties provided by law in such cases.”**

For imported tobacco products the regulations specified as follows:

*“Packages containing tobacco shall be marked with a label, on which shall be placed the name of the port where, and the number of the entry under which such package was imported. The label shall be so placed on the package as to be broken when it is opened.”* [1]

The function of Newfoundland's tobacco excise stamps resembled that of Canada's warehouse and customs tobacco stamps of 1864-1883 where payment of the duty was separate from the stamping. In July of 1883, Canada had discontinued this system in favour of one where the duty was paid by the purchase of the stamps by tobacco manufacturers and importers.[2]

Newfoundland's 1899 regulations were supplemented on November 10<sup>th</sup>, 1903, to require stamps on small, individual packages of cut and similar tobacco, weighing up to one pound each. Unlike the earlier stamps for larger packages, these new stamps were to be affixed and cancelled by the excise officer upon the removal of the tobacco from excise bond. However, payment of the duty remained separate. The stamps were to be cancelled with the date of stamping.[3]

On February 7<sup>th</sup>, 1905, the regulations were further amended to provide for the manufacture and excise-stamping of cigarettes. This amendment appears to have been simply a confirmation of pre-existing practices as its preamble states that the manufacture of cigarettes had already been established in the Colony.[4]

When taken all together, the information outlined above indicates that Newfoundland's tobacco stamps were in use from August 1<sup>st</sup>, 1899, with the first issue being for relatively large boxes and caddies. However, the earliest Newfoundland tobacco stamps that are known today were prepared by the British American Bank Note Company (BABN) in 1904 for cut-tobacco and cigarettes.[5]

Unknown to present-day philatelists are the stamps that were used, both pre- and post-1904, on large packages of tobacco products. These packages typically contained pressed-tobaccos, which, along with cigars, were the dominant forms of tobacco being consumed in Canada prior to the late-1920s.[6] Cigar-stamps are only known to this writer as proofs.

Where are these unknown Newfoundland tobacco stamps? Importations certainly occurred, and at least one tobacco domestic manufacturer, Newfoundland Tobacco Works, operated in the 1899-1907 period.[7] Furthermore, Imperial Tobacco was producing 7-pound packages of pressed tobacco at its Newfoundland plant at the time of the Colony's 1949 union with Canada.[8] Several explanations for the absence of the stamps have come to the attention of this writer, but these scenarios are complete speculations.

## Reference Notes

- [1] - Newfoundland, “Excise Rules and Regulations,” *Royal Gazette*, August 1<sup>st</sup>, 1899, p. 2.
- [2] - Ryan, C.D., “Canada's Stamp Taxation of Tobacco Products: 1864-1974,” *Canadian Revenue Newsletter*, February 2002, No 38, p. 4.
- [3] - Newfoundland *Royal Gazette*, November 10<sup>th</sup>, 1903, p. 2.
- [4] - Newfoundland *Royal Gazette*, February 7<sup>th</sup>, 1905, p. 2.
- [5] a- Brandom, L.W., *Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland*, British North America Philatelic Society, 1976.  
b- Brandom, L.W., *First Supplement to the Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland*, British North America Philatelic Society, 1980.
- [6] a- Rogozinski, J. *Smokeless Tobacco in the Western World, 1550-1950*. New York: Praeger, 1990.  
b- Rudy, J. *The Freedom to Smoke: Tobacco Consumption and Identity*. Montreal & Kingston: McGill-Queen's University Press, 2005.
- [7] a- “Annual Statement of Nfld. Tobacco Works, Ltd.,” Newfoundland *Royal Gazette*, June 20<sup>th</sup>, 1899, p. 3.  
b- “Notice: Newfoundland Tobacco Works, Ltd.,” Newfoundland *Royal Gazette*, April 30<sup>th</sup>, 1907, p. 3.
- [8] - John Harper's study of date-coded tobacco stamps.

## Calling all Newfoundland Revenuers

Peter de Groot, a member of BNAPS' Revenue and Newfoundland study groups, would like to get in contact with members of the Revenue group to study the periods of use, rates and usages of the Inland Revenues of Newfoundland.

If you have some information to share from documents in your collection, and/or are interested in helping to compile the survey, please contact Peter at RR 1, Richards Landing ON P0R 1J0; or by email at [peter.degroot@sympatico.ca](mailto:peter.degroot@sympatico.ca).

## WANTED: Fellow Collectors To Sell or Trade TOBACCO REVENUES

Please Contact: Dave Symons,  
630 Morrison Avenue  
Coquitlam BC, Canada V3J 7H1  
Tel: (604) 936-0603 Fax: (604) 939-2487 (Attn: Donna)

# Licence Codes for Canadian Cigar Manufacturers: 1883-1962

Christopher D. Ryan

The following compilation of codes for Canadian cigar manufacturers was extracted from annual Official Lists of licences as published by the Revenue Department. Starting in July of 1883, these licence codes were used by manufacturers to cancel their excise duty stamps and to mark their packages. The applicable dates for each licensee are given in brackets following their name. The Official Lists were found by the Author in several institutional collections: National Library of Canada, National Archives of Canada (Records of the Revenue Department), Customs and Excise Library of the Canada Revenue Agency, and Robarts Library at the University of Toronto.

For the 1883-1920 period of the Inland Revenue Divisions, the Author's collection of Lists is complete except for 1886 and 1891 where pages are missing. This results in some uncertainties that are indicated in the compilation by asterisks on applicable dates.

In April of 1921, the Inland Revenue Divisions were replaced by Customs & Excise Ports. However, it was not until September of that year that the new licence codes were introduced over time on packages. The first available Official List for the 1921-1962 period is from 1924. As a result, uncertainties again occur with licensees that appear or disappear in the List for that year. Individual changes could have

occurred at any time during 1921-1924. Where possible, extrapolations from the pre-1921 period have been made and recorded '1921' in the present work. The Author's collection of Official Lists for years after 1962 is very incomplete and therefore data from that period was not incorporated into this work.

The reader is also cautioned that in an unknown number of instances a licence was issued in the name of an officer or proprietor of a company rather than in the name of the company itself. For example, circa 1900, Licence 15-32 for the Canadian Cigar Company of London, Ontario was issued in the name of F. Haselgrove. Another consequence of personal licences is situations where what would appear to be a change in the licensee is actually just a succession of officers for the same manufacturing firm. This appears to have occurred with family-owned businesses and other unincorporated partnerships.

The most common colour for the duty stamps was black. During the period of 1897-1908, green and red stamps were used for preferential rates of duty on products of Canadian leaf. These colours are indicated below by name ('green') or initial ('G') where such information was given in the Official Lists for the period of 1899 to 1908. The Lists do not give the licence type, and therefore the stamp colour, until 1899.

## Inland Revenue Divisions: 1883-1920

### Division 3: Pictou, Nova Scotia

- 1-3 S. Coronell, Sydney [1906-10, 12-14]
- 2-3 B. Carr, Stellarton [1910-15]  
B. Carr, Sydney [1918-20]

### Division 4: Halifax, Nova Scotia

- 1-4 R. O'Mullin [1891-95]  
L.J. Roy, Yarmouth [1898-1910]  
Thos. Glenn [1911-12]  
Glenn & Brown [1913-15]
- 2-4 J.J.A. Lear [1892]  
J.G. Seivert (or Sievert) [1895-1905]  
The Havana Cigar Co. Ltd., Church Point [1914-19]  
The Havana Cigar Co. Ltd., Metegan River [1920]
- 3-4 L.J. Roy, Yarmouth [1893-94][see Div. 5]  
Thos. Glenn [1896-1910]  
L.J. Roy, Yarmouth [1911-18]  
The L.J.R. Cigar Co., Yarmouth [1919-20]

### Division 5: Yarmouth, Nova Scotia

- (part of Div. 4 by 1898)
- 1-5 L.J. Roy [1895-97][see 1-4]

### Division 6: St. John, New Brunswick

- 1-6 Abraham Isaacs [1883-92, 1895-1908]  
I. Isaacs [1909-16]  
Glenn, Brown & Richey [1918-20]
- 2-6 Adam H. Bell [1884-89, 95-96]  
Adam H. Bell, St. Stephen [1897-1900]  
Adam H. Bell [1901-05]  
Colonial Cigar Co. [1906-09]  
Sam. Coronell [1911]  
J. Kemp [1914-16]
- 3-6 R.K. Hill & Co. [1897]  
A. Isaacs [1899-1908][red]
- 4-6 A.S. Hart [1900-03][red]  
The Maritime Cigar Co. [1905-07][red]
- 5-6 A.H. Bell [1901-02][red]  
New Brunswick Cigar Co. [1906]
- 6-6 Oscar Silberstein [1901-03]
- 7-6 A.S. Hart [1901-14]

### Division 8: Québec, Québec

- 1-8 J.B. Beaulieu, Lévis [1891-93]  
Dussault & Barry [1894-95]  
Stadacona Cigar Co., Lévis [1896-97]  
V.M. Martin, Chicoutimi [1898-1900]  
Jos. Ruest, Rimouski [1902R-03]  
The Spot Cash Comb. Cigar Factory [1905-06][red]  
The Miller & Lockwell Co. Ltd. [1907-08][red]

- La Jamaica Cigar Factory [1910-14]  
Lemay & Montminy [1918]
- 2-8 D. Falardeau [1893]  
J.B. Beaulieu, Lévis [1894]  
N.T. Turgeon, Lévis [1895]  
J.A. Blais, Lévis [1896-1902]  
J.A. Blais & Co., Lévis [1903]  
The Rock City Cigar Co. Ltd., Lévis [1904-20]
- 3-8 Dussault & Barry [1893]  
J.A. Blais [1894-95]  
H.D. Barry [1896-1920]
- 4-8 H.D. Barry [1895]  
F.T. Carrier [1896]  
Quebec City Cigar Man'f'g Co. [1898-1901]  
Miller & Lockwell [1902-06]  
The Miller & Lockwell Co. Ltd. [1907-11]
- 5-8 A. Guay & Co., St. Thomas de Montmorency [1896-98, 99G-00, 01R-05]  
Union Cigar Co. [1906]  
United Quebec Cigar Co. Ltd. [1907]  
Wm. Gagnon, Chicoutimi [1911-12]
- 6-8 J.A. Blais, Lauzon [1899-1903]  
A. Beauvain [1908][red]
- 7-8 The Lévis Cigar Co., Lévis [1900-01][red]  
A. Bernard et Cie., Cap Santé [1903-05][red]  
Canada Cigar Co., Cap Santé [1906-08][red]
- 8-8 The Havanna Cigar Co. [1903]

### Division 9: Trois Rivières, Québec

- 1-9 J.E.A. Theroux, Arthabaskaville [1883]  
Theroux & Theroux, Arthabaskaville [1884]  
A.B. Desrochers & Co., Arthabaskaville [1885]  
L.P. Langlois & Co. [1891-92]  
E. Mailhot & Frère [1893-95]  
L.P. Langlois & Co. [1896-1902]
- 2-9 L.Z. Beaudry [1883-88]  
L.P. Langlois & Co. [1893-94]  
Maher & Dufresne, Victoriaville [1896-97][see 1-13]  
L.T. Cormier [1899G]  
L.P. Langlois & Co. [1901-18][red 01-08]
- 3-9 N. Mailhot & Co. [1884-85]  
T.H. Laganière [1886]  
E. Mailhot [1887-91]  
E. Mailhot & Frère [1892]  
Maher & Dufresne [1894-95]  
E. Mailhot & Frère [1896-1920]
- 4-9 Saucier et Frère, Maskinongé [1899]  
L.N. Olivier & Cie., La Baie Shawenegan [1914-16]

- 5-9 W. Blanchet [1914-20]

### Division 10: Sherbrooke, Québec

- 1-10 H.&L. Fortier [1883-84]  
Webster, Nutter & Co. [1885-86]  
J.B. Payne, Granby [1896-1914]  
J. Bruce Payne Ltd., Granby [1915-20]
- 2-10 George Leroy [1884]  
Webster, Nutter & Co. [1887-90]  
W.R. Webster [1891-1920]
- 3-10 L.A. Bourdon, Brompton Falls [1890-91]  
N.T. Turgeon, Brompton Falls [1892-94]  
Louis Riel, Farnham [1898, 99G-1900][see 4-12]  
O. Gagné [1904-20]
- 4-10 Empire Tobacco Co., Granby [1896]  
J.A. Allard [1898]  
L.A. Bourdon, Farnham [1899G]  
Jos. Racette, Granby [1904-06][green]  
N.G. Boisseau, Granby [1912-16]
- 5-10 J.A. Allan [1897]  
Hy. Swain, St. Jean [1898]  
J.A. Allard [1899-02]  
Sherbrooke Cigar Co. [1903-20]
- 6-10 L.A. Bourdon, Farnham [1898]  
J. Mareno, Iberville [1899]  
J.B. Payne, Township of Granby [1901]  
Hector Paré, Granby [1902]  
Louis Riel, Granby [1907-08][red]  
H. Thibault [1916]  
G.A. Laliberté [1918]
- 7-10 J.A. Allard [1903]  
Eastern Townships Cigar Co. [1909-20]
- 8-10 L. Bernard, Granby [1904][green]

### Division 11: Sorel, Québec

- 1-11 J.N. Duguay, LaBaie [1883-84]  
Joseph Boivin, LaBaie [1885]  
C.C. Lemire, LaBaie [1886-90]

### Division 12: St. Hyacinthe, Québec

- 1-12 R. Bergeron, St. Pie [1883-90]  
Jos. Dauray, Marieville [1899G-01]  
Jos. Dauray, St. Césaire [1902G-03, 04R-05]  
J.H. Dauray, St. Césaire [1906-08]  
J.H. Dauray, L'Ange Gardien [1909-10]  
R. Garney, L'Ange Gardien [1911-14]  
A. Lavallee & Co., Sorel [1916]  
Joseph Gaudreau, St. Jean [1919]

- 2-12 A. Sansoucy, Ste. Césaire [1883-85]  
Samuel Newton, Drummondville [1901]  
O. Chalifoux [1905]  
L.O. Grothé & Co. [1913]  
L.O. Grothé Ltd. [1914-20]
- 3-12 T.H. Nadeau, Ste. Césaire [1884]  
J.A. Deschênes [1900-05]  
G. Bégin [1906-07]  
J.M. Fortier Ltd., Farnham [1913-14]  
Otto R. Brener Ltd., Farnham [1915-20]
- 4-12 Louis Riel, Farnham [1901G-04, 05R-06]  
[also see 3-10 & 6-10]  
Duchesne Frères [1908]  
H. Massé, St. Jean [1913-15]  
E.J. Nicholson, Farnham [1916]  
L.A. Bourdon, Drummondville [1920]
- 5-12 Edouard Arpin, Farnham [1901G-02]  
L. Garon [1906][red]  
Riel & Leduc, Farnham [1909]  
L. Riel & Co., Farnham [1910-13]  
P. Foisy, Farnham [1914-16]
- 6-12 J.A. Deschênes [1902R]  
J.E. Nichols & Co. [1914-18]  
Farnham Cigar Factory [1920]
- 7-12 F.X. Gagné, St. Aimé [1907R]  
The Arthabaska Cigar Co., Arthabaska [1915]  
L. Rondeau, Arthabaska [1916]  
Ed. Youngheart & Co. Ltd., Farnham [1920]
- 8-12 N. Préfontaine, Marieville [1907-10]  
Otto R. Brener Ltd., St. Césaire [1915-16]  
J. Bruce Payne Ltd., St. Césaire [1919-20]
- 9-12 N. Préfontaine, Marieville [1907G]  
V. Mailloux, Fils & Cie., St. Jean [1915-16]
- Division 13: Iberville, Québec**  
(renamed St-Jean by 1889, part of Div. 10 by 1896)
- 1-13 Savage & McCanna, Granby [1886-88]  
Payne Bros. & MacFarlane, Granby [1889-92]  
J. Bruce Payne, Granby [1893-95]
- Division 13: Victoriaville, Québec**  
(separated from Div. 9 by 1898, later part of Div. 12)
- 1-13 Maher & Dufresne [1898][see 2-9]  
2-13 A.J. Bloomfield, Drummondville [1899]
- Division 14: Joliette, Québec**
- 1-14 J. Renaud [1890]  
A. Larocque, L'Épiphanie [1895]  
Geo. D. McGregor, L'Épiphanie [1896-98]  
L.A. Bourdon, L'Épiphanie [1900-04][green]  
[1905-08][black]  
J. Glannon, L'Assomption [1910-12]  
J. Glannon, L'Épiphanie [1913-20]
- 2-14 J.U. Gervais et Cie. [1901-08][green]  
The Royal Cigar Co. [1911-12]  
J.M. Fortier Ltd. [1913]  
J.L. Bourdon & Co., L'Épiphanie [1915-20]
- 3-14 L.A. Bourdon, L'Épiphanie [1903-08][red][1909-12]  
Bourdon & Chevalier, L'Épiphanie [1913-14]  
The Knight Cigar Co. Ltd., L'Épiphanie [1915]  
Forest Ltd., L'Épiphanie [1916-20]
- 4-14 Alex. Robitaille [1903]  
N. Boisjoli [1905][red]  
H. St. Georges [1908][red] [1909-20]
- 5-14 J.U. Gervais et Cie. [1903-08][red][1909-12]  
V.J. Racette, Rawdon [1914]  
D.F. Reaume, Rawdon [1915]  
La Cie. de Tabac Montacalm [1918-19]
- 6-14 Martel & Rivet, St. Lin [1909-14]  
Martel & Co., St. Lin [1915-20]
- 7-14 A. Gagné, L'Épiphanie [1912]  
A. Lafleur, L'Épiphanie [1913-14]  
L.A. Bourdon [1916]
- 8-14 Edmond Cigar Co., L'Épiphanie [1918]  
9-14 The Joliette Tobacco Co. Ltd. [1919-20]  
10-14 Auguste Laporte, St. Jacques L'achigan [1919-20]
- Division 15: Terrebonne, QC (part of Div 17 by 1898)**
- 1-15 E. Danis, St. Jérôme [1895]  
2-15 S. Fishel, St. Jérôme [1896-97][see Div. 17]
- Division 17: Montréal, Québec**
- 1-17 J.M. Fortier [1883-1902]
- J.M. Fortier Ltd. [1903-13]  
L.A. Bourdon & Co. [1914-15]  
L.A. Bourdon [1918]  
Charles Goulet [1919]  
Primo Cigar Regd. [1920]
- 2-17 L.O. Grothé [1883-1911]  
L.O. Grothé & Co. [1912-13]  
L.O. Grothé Ltd. [1914-20]
- 3-17 T.J. Winship [1883-88]  
J. Henry [1889-1914]  
G.S.H. Ware [1915]  
J. Rattray & Co. Ltd. [1918-20]
- 4-17 Goulet Bros. [1883-99]  
R. Goulet [1900-20]
- 5-17 Jas. Hoctor [1883-84]  
G. Tragheim [1889]  
F. Pagels [1890-94]  
A.G. Bloomfield [1897-98]  
A.J. Bloomfield [1899]  
Green, Fischel & Co. [1901-02]  
G.T. Tuckett [1903-04]  
The Tuckett Cigar Co. Ltd. [1906-15]  
The Tuckett Tobacco Co. Ltd. [1916-20]
- 6-17 S. Davis & Sons [1883-1908]  
S. Davis & Sons Ltd. [1909-19]
- 7-17 S. Forest [1883-1901]  
Jose Granda [1903]  
F.&J. Granda [1904-08]  
José Granda Ltd. [1909-20]
- 8-17 L.M. Lesser [1883-85]  
G. Tragheim [1886-88]  
A. de Laet [1889-93]  
P.A. Pelletier & Co. [1895-1904]  
P.A. Pelletier [1905-20]
- 9-17 H. Swain [1883-88]  
H. Swain & Son [1889-97]  
J.M. Fortier [1899-1902][red]  
P. Prozesky [1907]  
Russo Bros., Ville Emard [1908-10]  
A. Russo, Ville Emard [1911]  
A. Russo, Montreal [1912-13]  
G. Giampaolo [1914]  
E. Levy [1916]  
J.E. Normandin [1919]
- 10-17 V. Bronner [1884]  
Pariseau & Chartrand [1886]  
Pennington, Runk & Co. [1888-89]  
Pennington & Co. [1890-93]  
H.C. Hermendinger [1895]  
M. Martin [1897-1907]  
Martin Frères [1908-09]  
La Fabrique de Cigares Puravana [1910-12]  
J.F. Lefebvre [1914-15]  
Chas. Landau & Co. Ltd. [1919-20]
- 11-17 J.J. Clough [1883-1903, 06-07]  
L.A. Bourdon [1913]  
M. Lemma [1915]  
A. Thibodeau [1918-20]
- 12-17 Samuel Romain [1883-1901]  
Ant. Gauthier [1903]  
Happy 4 Cigar Co. [1904]  
The St. Lawrence Tobacco Co. Ltd., St. Laurent [1906][red]  
J.A. Hirsch [1909-11]  
H. Sauvageau [1914-20]
- 13-17 Gustav Fischel [1883-95]  
J.B. Morin [1899-1900]  
H. Astrof [1902-16]  
The Tuckett Tobacco Co. Ltd. [1919-20]
- 14-17 DeSola Bros. & Ascher [1883-84]  
T. Larue [1886-87]  
Frappier & Fréchette [1889]  
E. Fréchette [1890-91]  
C.E. Charbonneau [1892]  
Villeneuve & Co. [1893-99]  
S. Davis & Sons [1903-05]  
A. Hoolahan Co. [1909-12]  
Geo. Milligan [1913-14]  
J.W. Scales Ltd. [1915-16]  
Israel Granofsky [1918]  
La Soppresa Cigar Manufactory [1919-20]
- 15-17 Z. Davis [1883-1910]  
Z. Davis & Co. [1911-20]
- 16-17 Courteau Bros. [1884]  
R. Courteau [1885-86]  
J. Marcotte & Co. [1888-89]  
J. Marcotte [1890-91]  
Lafrance & Labell [1893-94]  
Chas. Labelle [1895]  
Villeneuve & Wilson [1897]  
North American Cigar Co. [1898-1905]  
L. Scanga [1906-11]  
Capuano & Pasquale [1912-18]  
Capuano & Pasquale Co. Ltd. [1919-20]
- 17-17 P. Jones [1883-94]  
Geo. Tragheim [1898-1900]  
Hart & Morris [1902-03]  
James Morris [1904]  
Poirier Bros. [1906-11]  
Poirier Bros. Ltd. [1912]  
Victor Prim [1914-20]
- 18-17 C.O. Lacroix [1885]  
P. Pelletier [1887]  
P. Chaput [1889-1908]  
Chaput & Co. Engr. [1909-10]  
La Compagnie Chaput Ltée. [1911-14]  
La Champagne Cigare Ltée. [1915-20]
- 19-17 A. Cardinal [1884]  
V. Forest [1886-1915]  
V. Forest Engr. [1916-20]
- 20-17 Henry Jacobs [1884-95]  
H. Jacobs & Co. [1896-1919]
- 21-17 O. Courtois [1885]  
F. Monnette [1887]  
J. Harris & Son [1888-89]  
A. Harris [1890-93]  
Isaac Harris [1894-99]  
E. Youngheart [1900-10]  
E. Youngheart & Co. [1910-20]
- 22-17 Hay & Larue [1885-86]  
L.H. Coutu [1887]  
E.N. Cusson [1889-94]  
J. Larose [1895]  
L.A. Cusson [1896]  
E. N. Cusson [1897-1912]  
The Canada Cigar & Tobacco Co. Ltd. [1918-20]
- 23-17 Tassé, Wood & Co. [1885-97]  
Chas. H. Nelson [1898-1902]  
C. St. Louis [1903-07]  
V.J. Racette & Co. [1910]  
G. Montanino [1913]  
T.L. Serafini [1915-16]  
J.E. Bourget [1919]  
The Prince Rupert Co. Ltd. [1920]
- 24-17 E. Brunet [1887]  
C.A. Smith [1889-91]  
John Levine [1893-94]  
A.P. Lynch [1896-98]  
F. Granda [1899-1902]  
N. Michaels [1903-06]  
C.H. Sprieser [1907-18]  
La Co-operative des Cigariers Ltée. [1920]
- 25-17 T.J. Winship & Co. [1889-90]  
O.W. Winship [1891-92]  
Miranda & Diez [1893]  
Alvarez & Miranda [1894]  
Jos. Tassé [1898-1905]  
L. Zarossi [1907]  
The Tuckett Tobacco Co. Ltd. [1913]  
Alvarez & Pestano [1915-16]  
Alvarez Bros. [1918-20]
- 26-17 A. Alexander [1889]  
T. Tombyll [1890-92]  
Myers & McCaffrey [1893-95]  
McCaffrey Bros. [1896-98]  
A. Beaudoin [1899-1901]  
Louis Lewis [1903-15]  
L. Lewis & Co. Ltd. [1916]  
The B.L.B. Co. [1920]
- 27-17 V. Potvin [1889-90]  
J.C. Macfarlane [1894]  
S. Fischel, St. Jérôme [1898-1902]

- S. Fischel [1903-05]  
P.N. Menard [1907]  
E. Tragheim [1909-10]  
The Standard Cigar Factory, St. Laurent [1912]  
N. Block [1915]  
J. Slabotsky [1920]
- 28–17 J.E. Peltier [1890]  
J. Goldstein [1891-96]  
A.H. Wood & Co. [1898-99]  
L.N. Hadd [1901-20]
- 29–17 T. Monett [1890-96]  
A. Richard [1897-99]  
J. McCrory [1900-03]
- 30–17 D. Hoctor [1891-96]  
S. Hershenhoren [1899]  
A. Walton [1900]  
B.J. Stranders [1901]  
L.O. Grothé [1902-04][red]  
D. Corbeil [1909-10]  
O. Regaudi [1911]  
Tobacco Buyer Association Ltd. [1913]  
G. Borzelli [1915-16]  
Oscar Desrochers [1920]
- 31–17 Runk, Montgomery & Co. [1892-93]  
Lorrain & Co. [1900]  
F. Sarrasin [1901-04]  
L.O. Grothé [1905][red]  
F. Granda [1906-10]  
Andrew Wilson & Co. [1912-20]
- 32–17 J.F. Lefebvre [1891]  
A.C. St. Amour [1892-93]  
Brown Bros. [1895-98]  
La Cie. de Cigares de St. Henri, St. Henri [1900]  
A. Larue [1902-20]
- 33–17 J.E. Mullin [1892-93]  
McNulty, McKay & Co. [1900-01]  
G.A. O'Neil [1902]  
Hy. Hart [1906]  
Pug Cigar Factory [1908]  
G. Borzelli [1911-13]  
Law C. Queen & Co. [1916-20]
- 34–17 H.C. Hermandinger [1892-93]  
Jacob Hirsch [1894-1906]  
Jacob Hirsch & Sons Ltd. [1907-16]  
J. Hirsch & Sons Ltd. [1918-20]
- 35–17 Thos. Harkness [1900-16]  
Sam. Harris [1918-19]  
Thos. Harkness, Son & Co. [1920]
- 36–17 N. Michaels [1901]  
Montreal Cigar Co. [1902-02]  
M. Montanjees [1904]  
E. Mayer [1909-20]
- 37–17 S. Davis & Sons [1901]  
Chas. Yep [1902][red]  
Cohen & Hart [1904]  
F.&J. Granda [1905]  
Imperial Tobacco Co. of Canada Ltd. [1909-20]
- 38–17 H. Simon [1903-16]  
H. Simon & Sons Ltd. [1918-20]
- 39–17 E. Bolté jr. [1904]  
Eli Levi [1909]  
G. Russo [1911]  
Italo American Cigars [1912-13]  
Societa Sigara Italiani [1914-18]
- 40–17 The H.E. Ledoux Co. Ltd. [1910-15]  
J. Bachand [1916]
- 41–17 J.F. Lefebvre [1910]  
J.M. Bravo & Co. [1915-18]
- 42–17 Geo. Gauthier [1910-16]
- 43–17 Jos. Longpre [1910]  
The Aeroplane Cigar and Tobacco Factory [1911]  
T. Carlin Cigar Co. [1912-13]  
Geo. Racicot, Verdun [1916]
- 44–17 Ed. Youngheart & Co. Ltd., Valleyfield [1913-14]  
F. Correnti [1916]
- Division 18: Cornwall, Ontario**  
1–18 P. Ruest [1884]  
Ansell & Beaudoin [1887]
- Division 19: Prescott, Ontario**  
1–19 B.R. Woods, Brockville [1883-87]
- C.M. Woods, Brockville [1888]  
Woods Bros., Brockville [1889-96]  
W.J. Woods, Brockville [1899-1900]
- 2–19 J.P. Tacey, Brockville [1886-87]  
P. Poulin, Brockville [1889-1906]  
Poulin & Co., Brockville [1907-20]
- 3–19 J. Girardin, Brockville [1893-1903]  
Bertrand & Robinson, Brockville [1911-15]  
Bertrand & Co., Brockville [1916-18]
- 4–19 B.R. Woods, Brockville [1895]  
Henry Woods, Brockville [1900]  
Woods & Connor, Brockville [1901]  
Empey & Co., Brockville [1902]  
S.L. Empey, Brockville [1903]
- Division 20: Ottawa, Ontario**  
1–20 L. Fortier [1885-86]  
Fortier & Lavoie [1888]  
Guertin & Prevost [1889]  
W.H. Guertin [1890]  
Marcel & Lyonnais [1891]  
The Standard Havana Cigar Co. [1892-93]  
James Goldstein [1894]  
Samuel Brown [1899]  
B.R. Woods [1900]  
D.A. Davidson [1902]  
Abe. Dunn [1906]  
Ottawa Cigar Factory [1907-15]  
Lyonais Bros. [1892]  
The Ottawa Havana Cigar Co. [1893]  
Capital Cigar Mfg. Co. [1903]  
Hull Cigar Factory [1913]
- Division 21: Perth, Ontario**  
1–21 James O'Kelly, Pembroke [1893-1915]  
Wm. O'Brien, Sault Ste. Marie [1920][from Div. 26]
- 2–21 Woods & Healy, Smith's Falls [1896]  
B.R. Woods, Smith's Falls [1897]  
Giffen & Cook, North Cobalt [1912-15]  
E. Guzzo, Sault Ste. Marie [1920][from Div. 26]
- Division 22: Kingston, Ontario**  
1–22 S. Oberndorffer [1883-1913]  
M. Oberndorffer [1914-20]
- 2–22 W. Presnail [1883-84]  
G.A. McGowan [1886-1920]
- 3–22 Lee & Black [1892]  
John Walsh [1893]  
Hugh Bennett [1902]  
Thos. Little [1916]
- Division 23: Belleville, Ontario**  
1–23 C. Lockerty [1883-85, 88-89]  
Homer, Christie & Co. [1893-94]  
Geo. J. Johnson [1896-99]  
H.F. Forward [1900-16]
- 2–23 J.H. Roblin [1883-87]  
W.J. Wilson [1907-08]
- Division 25: Peterborough, Ontario**  
1–25 Hugh Quirk [1884-86]  
D.C. Miller [1887]  
A. Murty [1889-1920]
- 2–25 A. Doran, Lindsay [1887]  
Jas. Henry [1906-07]  
Peterborough Havana Cigar Co. [1916-18]  
S. Davis & Sons Ltd., Port Hope [1920]
- 3–25 H. Quirk [1888]
- Division 26: Toronto, Ontario**  
1–26 F.J. Wood [1883-92]  
D. Roden [1896-97]  
Geo. Edwards, Barrie [1898]  
G.G. McPherson [1899]  
A. Friedman [1900]  
The Havana Cigar Co. [1901]  
Jos. Firstbrook [1902]  
J.G. Muir, Newmarket [1903][Green]  
F.B.L. Telgmann [1905]  
G.H. Woodburn [1907-13]  
J. Knowlton [1914-19]  
McAuley & Halpin [1920]
- 2–26 Toronto Co-operative [1883-84]
- J. Taylor [1887-1915]  
Jas. McNee [1920]
- 3–26 J. Taylor [1883-86]  
S. Wilson [1887-89]  
F. Schaefer [1892-99]  
D. Carpenter [1900-01]  
W.J. Smith, Newmarket [1903-04]  
John M. O'Brien, Newmarket [1905]  
F. Peters, Sault Ste. Marie [1907-09][green]  
Independent Cigar Co. Ltd. [1912-16]
- 4–26 J. Stephens, Barrie [1887-88]  
J.J. Roe, Barrie [1889-91]  
Lousia Goldsmith [1892]  
B. Le Van [1893-95]  
E.J. Le Van [1896-1902]  
Louis Rosin [1904-05]  
Wm. J. Calver [1909]  
Wm. Richardson [1910]  
Geo. O. Sainsbury [1911-16]  
Toronto Cigar Mfg. Syndicate [1918]
- 5–26 M.E. Spilling [1883-1905]  
Spilling Bros. [1906-08]  
Wm. O'Brien, Sault Ste. Marie [1911-19][see Div. 21]
- 6–26 D. O'Halloran [1884-93]  
W.P. Hynes [1894]  
J. McEvoy [1895-1902]  
E. Picariello [1905][green]  
M.M. Picariello [1906-07][green]  
G. Guerriero [1908][green]  
E. Guzzo, Sault Ste. Marie [1913]  
R. Guzzo, Sault Ste. Marie [1914-18]  
E. Guzzo, Sault Ste. Marie [1919][see Div. 21]
- 7–26 C.P. Reid [1883-88]  
C.P. Reid & Co. [1889-91]  
Geo. Milligan [1894]  
M. Fernandez [1895-99]  
R. Alvarez [1900-20]
- 8–26 W.W. Park [1883-84]  
S. Rosenberg [1887]  
N.P.R. Hatch [1888]  
R. Maddocks [1889-94]  
D. Maddocks [1895-1904]  
B. Scigliano, Sault Ste. Marie [1906-11]  
R. Roy Y. Hermano [1914-20]
- 9–26 R. McCleary [1883-84]  
J.D. Roberts [1885-87]  
M. Klee [1888-90]  
A. Klee [1891-95]  
Theresa Holtman [1896-1911]  
Peerless Cigar Factory [1912-20]
- 10–26 Geo. Fletcher [1883-85]  
M. Fletcher [1886-87]  
G.A. Sievert [1888-92]  
F.H. Sievert [1893-1909]  
F.E. Sievert [1910-11]  
L. Sievert [1912-16]  
Ameri-Cuba Cigar Factory [1918-20]
- 11–26 A. Eichhorn [1883-99]  
K. Friedman [1901]  
John Moses [1902-04]  
Krigbaum & Richardson [1905-07]  
N.L. Krigbaum [1908-16]
- 12–26 E. Drabek [1889-90]  
C. Drabek [1891]  
J.A. McBurney [1892]  
A. Simpson, Barrie [1896-96]  
La Corina Cigar Co. [1898]  
Jno. Knowlton [1899-1906]  
J.A. Janes, Barrie [1908-09]  
Flor de Canada Cigar Co. Ltd. [1913-15]  
Canada Cigar & Tobacco Co. Ltd. [1916]
- 13–26 Dowdell, Chimson & Co. [1883]  
J. Dowdell [1884]  
A.M. Gunn, Barrie [1889]  
J. O'Brien, Barrie [1890-95]  
Thos. Brown, Barrie [1896]  
A. Hinsperger, Sault Ste. Marie [1898-1910]  
N. Cabuto [1914]  
Toronto Cigar Factory [1915]
- 14–26 W.E. Dobson [1883-98]  
W.G. Reid [1899]

- W.R. Howse [1900-01]  
W.B. Reid Co. Ltd. [1906-08]  
Lang & Grace [1909-12]  
C.J. Grace & Co. [1913-14]
- 15-26 B. McDermott, Barrie [1883-84]  
P. Haffey [1889]  
Cohen Bros. [1892-94]  
C.R. Hudson [1897-98]  
Jno. Trebilcock [1899-1910]  
McAlpin Cigar Co. Ltd. [1914-16]
- 16-26 Richard Comfort, Barrie [1883-84]  
L. Strauss [1889]  
J. Tacey [1890]  
John Moses [1897-1901]  
Jos. Storey [1902]  
Chas. Moster [1904-16]
- 17-26 F. Alvarez [1889-91]  
J.H. Rogers [1892-93]  
Rogers & Co. [1894]  
Geo. Mulligan [1895-98]  
Geo. Milligan [1899-1914]  
V.L. Cunningham [1916]
- 18-26 M. Fletcher [1890-92]  
G. Fletcher [1893-94]  
Stock & Mulvey [1895]  
E.E. Mulvey [1896-99]  
A. Alvarez [1900-02]  
V. Fernandez [1903-20]
- 19-26 Wm. C. Tanner [1896-1900]  
A.C. McGregor [1901]  
V.A. Ripley, Sault Ste. Marie [1903]  
Mary Moster [1909]  
The Waldo Cigar Co. [1915-20]
- 20-26 Norman Burton [1899]  
J.A. Jones [1900-01]  
José Tuero [1903-20]
- 21-26 A. Bollard [1901-11]  
P. Pasquale [1915-19]
- 22-26 S. Davis & Sons [1901-03]  
Thos. Bigley [1909]  
B. Cubero [1910]
- 23-26 F. Edwards [1902-03]  
C.R. Fenwick [1905]  
G. Borolo [1907][green]  
P. Scigliano, Sault Ste. Marie [1909-13]  
B. Scigliano, Sault Ste. Marie [1914]
- 24-26 Nora Mulvey [1902-03]  
E.E. Mulvey [1904]  
E.E. Mulvey, Oakville [1905]  
E.E. Mulvey [1906-18]
- 25-26 A. Knapp [1902]
- 26-26 Andrew Wilson [1902-14]  
Andrew Wilson & Co. Ltd. [1915-20]
- 27-26 F.C. Davis [1902]  
M.J. Bolger [1903]  
T.J. Harrocks [1904-05]  
C.R. Fenwick [1906]
- Division 27: Owen Sound, Ontario**
- 1-27 C. Bittman [1889-91]  
G. Grube, Walkerton [1892]  
G. Runstadtler [1894]  
A. Read [1895-98]  
C.K. Baines [1899-1903]  
The Owen Sound Cigar Co. [1912]  
J.W. Fletcher [1913-15]
- 2-27 E. Runstadtler, Walkerton [from Div. 33][1891-94]  
E. Runstadtler, Wiarton [1895]
- 3-27 G. Grube, Walkerton [from Div. 33] [1891]  
C. Demmerling, Walkerton [1893-96]  
J.J. Schnitzler, Walkerton [1899-1903]
- 4-27 P.R. Truax, Walkerton [1894-95]  
H.E. Cooke [1902-20]
- 5-27 Thos. J. Eagan, Collingwood [1894-97]
- Division 28: Guelph, Ontario**
- 1-28 J.W. Holling [1883-85]  
J. Bernhardt [1886-88]  
J. Vogt [1889]  
F.W. Laughton [1894-1916]  
People's Cigar Co., Kitchener [1919-20]
- 2-28 Solomon Myers [1883-86]  
F.J. Koesterer, Waterloo [1887-89]  
Peltz & Becker, Galt [1890-91]  
Melfer Moses, Galt [1893-94]  
John Moses, Galt [1895]  
W. Meinke, Berlin [1897-1905]  
Alfred Cress, Galt [1909-10]  
Geo. E. Dwyer, Galt [1916]  
M.J. Helm, Stratford [1920]
- 3-28 F.J. Bittmann, Preston [1883-88]  
W.C. Schlueter, Preston [1889-1903]  
W.J. Schlueter, Preston [1904-09]  
F.J. Bittmann, Preston [1910-14]
- 4-28 H. Von Ende, Preston [1883-87]  
H. Von Ende, Jr., Preston [1888-94]  
Annie Von Ende, Preston [1895]  
John Moses, Galt [1896]  
W.G. Ruhn, Berlin [1898-99]  
W.H. Knapp, Berlin [1901]  
J.H. Kressler, Berlin [1902]  
Chas. Wolstenholme, Galt [1903-04]  
Gust. Holtze, Berlin [1905-07]  
Wm. Schlieman, Berlin [1908-09]  
Wm. Witt, Berlin [1910-16]
- 5-28 F.J. Koesterer, Waterloo [1883-85]  
F.W. Stephen, Waterloo [1886-90]  
F.W. Stephen, Berlin [1891-95]  
W.S. Russell, Berlin [1896-1903]  
F. Lutzkowsky, Berlin [1904]  
Wm. Meinke, Berlin [1910-11]  
H. Von Neubronn, Kitchener [1918]
- 6-28 M.W. Meinke, Berlin [1883-90]  
W. Meinke, Berlin [1891-95]  
Meinke & Meisner, Berlin [1896]  
James Lally, Galt [1899-1903]  
Lally & Despond, Galt [1904]  
C.R. Despond, Galt [1905-07]  
J. Shepperd, Galt [1908]  
J.F. Johnson, Galt [1909]  
H. Krafft, Berlin [1911-14]  
Wm. Uhrig, Berlin [1915-16]  
P. Heinbecker, Listowell [1920]
- 7-28 John Querin, Berlin [1883-89]  
J. Winterhalt, Berlin [1890-1902]  
J.H. Winterhalt, Berlin [1903]  
Henry Winterhalt, Berlin [1904]  
Jos. Winterhalt, Berlin [1905-16]  
J.F. Winterhalt, Kitchener [1918-19]
- 8-28 F. Von Neubroun, Berlin [1883-87]  
Von Neubroun & Co., Berlin [1888-95]  
A. Von Neubroun, Berlin [1896-98]  
F. Von Neubroun, Berlin [1899-1905]  
Jos. Zuber, Berlin [1906-08]  
Alex. Von Neubroun, Berlin [1909-10]  
Jos. Zuber, Berlin [1911]
- 9-28 H. Von Ende, Jr., Preston [1886]  
C.E. Yates, Preston [1887]  
F. Keil, Preston [1888-90]  
F. Keil, Waterloo [1891-1920]
- 10-28 H. Pfeiffer [1888]  
C.H. Uttech [1889]  
W. Maddocks [1894-96]  
C. Blankstein, Berlin [1899-1916]  
C. Blankstein, Kitchener [1918-20]
- 11-28 C. Nispell, Preston [1895]  
M. Rock, Preston [1896-1901]  
C.W.J. Merkel, Preston [1902-03]
- 12-28 John S. Kelly, Galt [1895]  
John Kelly, Galt [1896]  
F.J. Skelly, Galt [1897-1899]  
W.H. Skelly, Galt [1901-03]
- Division 29: St. Catharines, Ontario**
- 1-29 C. Beckman [1883-87]  
J. McHugh [1889-1920]
- 2-29 A. Begy [1884-89]  
J.C. Harris [1890-97]  
E.H. Neelon [1898]  
G.F. Kimberley [1899-1920]
- 3-29 J. Robertson [1887-90]  
R.W. Hamlin [1892-99]
- M.A. Dewy, Humberstone [1901-18]
- 4-29 Chas. H. Walsh [1884]  
J.T. Carey [1885-86]  
H.F. Begy [1893-97]  
V.E. Begy [1898-1900]  
L.A. Begy [1901-15]
- 5-29 E. McMahon, Niagara Falls [1894]  
John F. Anderson, Niagara Falls [1895]  
J.C. McGregor, Niagara Falls [1896-1907]  
J.R. Locke, Niagara Falls [1908-20]
- 6-29 E. Eagan, Niagara Falls [1894]  
F.R. Cambray, Welland [1895-1907]  
P. Scigliano, Welland [1914]  
M. Scigliano, Welland [1916-19]
- 7-29 John D. Neelon [1898]  
H. Locke, Dunnville [1899-1902]  
G.A. Montague, Dunnville [1903]  
John E. Yocum, Dunnville [1904]  
R. Vassbinder, Dunnville [1905-11]  
Jas. Waddell, Dunnville [1912]  
E. Knight, Dunnville [1913]
- 8-29 C.E. Tansey [1898-1907]  
W. Haynes [1909]
- 9-29 Timmons & McIlwain [1898-1904]  
Jas. Robertson [1905-11]
- 10-29 Frank Weis [1900-16]  
Wm. Weis [1918-19]
- 11-29 F.D. Hooker, Niagara Falls [1905]  
E.M. Locke [1907-20]
- 12-29 F.C. Hesler, Port Colborne [1906-07]  
F.C. Hesler, Humberstone [1908-16]
- Division 30: Hamilton, Ontario**
- 1-30 F. Schwarz [1883-1905]  
F.W. Schwarz [1906-16]  
The International Cigar Factory [1919-20]
- 2-30 John Lavell [1883-84]  
J. Ronan [1885-86]  
J. Lovell [1887]  
Ferguson & Egan [1889]  
Seibert & Lovell [1891-94]  
Lovell Bros. [1895-96]  
Kent & Whipple [1897]  
J.H. Schrader [1899-1908]  
The Schrader Cigar Co. Ltd. [1909-16]  
Chapman-Dixon Tobacco Co. Ltd [1918]
- 3-30 Richard Hill [1883-84]  
R. Sheehan [1885-1905]  
Chas. Gidley [1909]  
John Bradley [1914]
- 4-30 David A. Hyslop, Ancaster [1883-89]  
M. Flynn [1890]  
F.L. Flynn [1891-1920]
- 5-30 John F. Kelly [1883-85]  
J.J. Smith [1887]  
Counter & Bond [1888]  
G.E. Tuckett [1891-99]  
The Tuckett Cigar Co. Ltd. [1901-15]  
The Tuckett Tobacco Co. Ltd. [1916-18]  
David J. Walsh [1920]
- 6-30 John S. Lillis [1883-94]  
C. Smith [1895]  
M. O'Neil [1896]  
D. Pearlstein [1901-16]  
J.D. Pearlstein [1918-20]
- 7-30 Z. Pattison [1883-92]  
Sullivan Bros. [1893]  
Thos. Chppison [sic?] [1894]  
W.G. Reid [1895]  
C. Smith [1896-1905]  
Harper-Presnail Cigar Co. Ltd. [1913-20]
- 8-30 W.G. Reid [1883-88]  
J.B. Young [1889-90]  
W.G. Reid [1891-94]  
Siebert & O'Dowd [1895]  
W.G. Reid [1896-99]  
Thos. O'Dowd [1901-04]  
Murt. Egan [1905]  
F. Di Vergilio & Co. [1914]
- 9-30 John C. Schrader [1883-85]  
F.J. Schrader [1886-90]  
H. Karsten [1892-93]

- W.J. Brigger [1895]  
 Siebert & O'Dowd [1896-99]  
 Jas. McInerney [1901-03]  
 Jos. Harris [1905-06]  
 P. Berlinghoff & Co. [1914]
- 10-30 Isaac Blumenstiel [1883-85]  
 H. Karsten [1886-87]  
 Burns & Siebert [1888-89]  
 Donahue & Bradley [1895]  
 J.W. MacDonald [1896]  
 Hynes & Cox [1901]  
 Jos. Hynes [1902-12]  
 Ruby Cigar Co. Ltd. [1913-14]
- 11-30 H. Simon [1883-89]  
 Donahue & Bradley [1896-1902]  
 D. Donahue [1903-18]
- 12-30 A. Ineson [1884]  
 S. Blumenstiel [1885]  
 R.J. Lewis [1886]  
 R.D. Barnfather [1888-89]  
 John Bradley [1904-12]  
 Dominion Cigar Co. [1914-15]
- 13-30 G. Smith [1885]  
 J. Hill [1887-1904]  
 The Hill Cigar Co. [1905-06]
- 14-30 B. Cauley [1886-1916]
- 15-30 J.B. Lovell [1887]  
 J.A. Miller [1888]  
 T.J. Andrew [1889-93]  
 D. Sweet [1903-04]
- 16-30 H.O. Sontag [1887]  
 J. White [1888-1901]
- 17-30 J.F. Heintzman [1889]
- 18-30 J. Blumenstiel [1889-1900]  
 I. Blumenstiel [1901-11]  
 Hilda Cigar Co. Ltd. [1912-20]
- 19-30 J.B. Lovell [1888]
- Division 31: Brantford, Ontario**
- 1-31 H.B. Gardner [1883-1919]
- 2-31 Alex. Fair [1883-87]  
 F.J. Fair [1888-90]  
 T.J. Fair [1891-1902]  
 T.J. Fair & Co. Ltd. [1903-20]
- 3-31 Jacob Kirchner [1883-87, 90]  
 Patrick Jones [1893-95]  
 W.H. Crawford [1901]  
 George McCool, Simcoe [1905]  
 S.W. Osborne, Simcoe [1906-13]  
 Geo. Osborne, Simcoe [1914-15]
- 4-31 Andrew Smith, Ingersoll [1883-1904]  
 John Youngs, Woodstock [1905-08]
- 5-31 John Frezell, Ingersoll [1883-1902]  
 Robert Frezell [chk loc.] [1903-04]  
 W.C. Gilligan [1906-07]  
 W.F. Sutch [1908]
- 6-31 John Hohmeier, Woodstock [1883-85\*]  
 Patrick Jones, Woodstock [1887\*-92, 1896-1919]
- 7-31 J.B. Leach, Tilsonburg [1883-84]  
 A.S. Stillwell, Tilsonburg [1885\*]  
 G. Southwick, Tilsonburg [1887\*-88]  
 J.A. Fick, Tilsonburg [1889]  
 Ira French, Woodstock [1894]  
 G. Edwards, Ingersoll [1897]
- 8-31 A. Upton [1885\*]  
 John Maher, Simcoe [1894]  
 W.S. Wood, Simcoe [1895]  
 J.G. Bottomly, Simcoe [1899]  
 Joseph Vallentine, Simcoe [1900]
- 9-31 A.G. Lowe [1883-85\*]  
 W.S. Wood, Simcoe [1896-97]  
 H.L. Pratt, Simcoe [1898]
- 10-31 M.H. Hellerich, Simcoe [1883-85\*]  
 M.K. Hellerich, Simcoe [1887\*]  
 D.L. Winter, Paris [1889-93]  
 Eliz. J. Winter, Paris [1894-99]  
 Eliz. J. Winter, Brantford [1901-03]  
 W.R. Winter [1904]
- 11-31 N.P. Benning, Paris [1883-90]  
 Mary Benning, Paris [1892]
- 12-31 Bunnell & Busch [1887\*]  
 T. Paltridge, Woodstock [1889]
- 13-31 J.J. Voltz, Simcoe [1883-85\*]
- 14-31 M.K. Halloran [1884-1914]  
 A. Halloran [1915]  
 Chas. Maxwell [1916-18]
- Division 32: London, Ontario**
- 1-32 O.E. Brener [1883-85]  
 O.R. Brener [1886-96]  
 A.H. Brener [1897-1920]
- 2-32 H.H. Rayner [1884]  
 Annie Wyrzt [1885]  
 Waylett & Wilkinson [1887]  
 M.H. Wilkinson [1888-89]  
 W.L. Wilkinson, Petrolea [1890]  
 A.H. Brener [1894-96]  
 O.R. Brener [1897-1901]  
 John Ward [1903]  
 William Duffy [1904-05]  
 M. Vega [1908]  
 José Gaste [1909-10]  
 Geo. E. Coleman [1911-16]  
 Geo. W. Gash [1920]
- 3-32 W.H. Slink [1885]  
 W. Atkins [1886-1906]  
 E.R. Atkins [1907-13]  
 P.J. Brennan [1914-16]  
 A.E. Graham [1918-20]
- 4-32 F. Hazelgrove [1883-86]  
 J. Payne [1888-89]  
 H. Simon [1890-1902]  
 H. McLean, St. Thomas [1903-04]  
 A.A. Leslie, Aylmer [1905]  
 Wm. Warnock, Aylmer [1906-07]  
 F.J. Dwyer [1909-12]  
 M. Lavandera [1914]  
 M. Collazo [1915]  
 The Tuckett Tobacco Co. Ltd. [1918-20]
- 5-32 W. Kelly [1883-84]  
 H.A. Branton, St. Thomas [1887]  
 G. Kelly [1889-1916]  
 H.L. Cater [1918-19]
- 6-32 M.H. Lawson [1883-84]  
 E.A. Ashbury, St. Thomas [1890]  
 W.V. Davis, St. Thomas [1891]  
 G. Milligan, St. Thomas [1892]  
 R.A. Schrieber [1897-99]  
 W. Bernard [1900]  
 Hy. Walker [1901]  
 B.J. Wartig [1902-03]  
 John M. Doyle [1904-05]  
 J.E. Williams, Sarnia [1906-07]  
 J.E. Williams, London [1907]  
 Jos. McNorgan [1909-20]
- 7-32 Hugh McKay [1883-96]  
 John McNee [1897-1920]
- 8-32 Frank O'Neil [1883-84]  
 H. Lichtenstein [1887]  
 F. Hamill, Sarnia [1888-90]  
 Jos. H. Long [1898-99]  
 J. Donnelly [1901-15]  
 C. Moeckler [1920]
- 9-32 W.T. Rutherford [1883-84]  
 J.A. Rose [1885-87]  
 R.D. McDonald [1891-1916]
- 10-32 A. Smith [1883-97]  
 W.C. Ross [1898-1901]  
 H.M. Douglas [1902-03]  
 B.J. Wartig [1905-08]  
 G.E. Patrick [1909-16]
- 11-32 W. Ward [1883-1920]
- 12-32 J. Smith [1883-1910]  
 C.G. Carlton [1911-13]  
 A.E. Somerville [1914-16]
- 13-32 S. Maher [1883-84]  
 B.F. Honsinger, St. Thomas [1885-1920]
- 14-32 L. Olmsted [1884]  
 G. Olmsted [1885-89]  
 F.W. Fraser [1890-99]  
 E.J. Dawson [1900-02]  
 Jos. Firstbrook [1903-09]  
 R.C. Eckert [1910-11]  
 H.E. Buttrey [1912-16]
- 15-32 R.S. Beattie [1892]  
 F. Haselgrove [1893-1909]  
 G.E. Dwyer [1913-18]
- 16-32 S.R. Maness [1891-1918]
- 17-32 G. Olmsted [1891-1901]  
 Jas. Dooley [1902-05]  
 The Tuckett Cigar Co. Ltd. [1906-08]  
 W.J. Trick, St. Thomas [1912-14]  
 A.E. Maxwell, St. Thomas [1915-20]
- 18-32 John M. Daly [1899-1904]  
 Wm. R. Dyer [1905-13]  
 J.J. Clark [1914-15]  
 W.J. Clark [1916-20]
- 19-32 F.B. Whiting, St. Thomas [1899]  
 Jas. Crawford, St. Thomas [1900-20]
- 20-32 J.F. Nolan [1899-1920]
- 21-32 J.J. Dyer [1899-1916]  
 Julius Cohen [1919-20]
- 22-32 O.E. Brener [1899]  
 Frank Lewis, Sarnia [1902]  
 H.R. Robertson, Sarnia [1903-04]  
 The Tuckett Cigar Co. Ltd. [1912-14]  
 J. Sherlock [1915-20]
- 23-32 L.R. Harvey, St. Thomas [1904]  
 Wm. Hale [1913-16]
- 24-32 F.J. Clark [1914-16]
- 25-32 Geo. E. Dwyer, Sarnia [1914-15]
- 26-32 F. Haselgrove, Sarnia [1914-20]
- 27-32 A.F. Ryall [1915-20]
- 28-32 S. Smith [1915-20]
- 29-32 G. Milligan [1915-16]
- 30-32 Geo. Brener [1916]
- 31-32 Frank Hunter [1918-20]
- 32-32 T. Rodriguez [1916]
- 33-32 Thos. Gasté [1916-20]
- Division 33: Stratford, Ontario**  
**(Part of Div. 28 by 1920.)**
- 1-33 Michael Glass [1883-84]  
 Counter & Bond [1887]  
 Hamilton & Levett [1889-1900]  
 Geo. Levett [1901-16]  
 G.E. Dwyer [1919]
- 2-33 J.E. Starks [1883-86]  
 E. Runstadtler [1888]  
 E. Runstadtler, Walkerton [1889-90\*]  
 M.J. Helm [1895]  
 Maddocks & Kennedy, Goderich [1897]  
 A.H. King [1899-1900]  
 John D. Hamilton [1901-05]  
 Borman & Co. [1906]  
 Jos. R. Winterhalt, St. Mary's [1911-13]  
 M.W. Moore & Co., St. Mary's [1914-16]
- 3-33 T.T. Irving [1886]  
 M.W. Moore & Co., [1912-13]  
 J.E. White [1914]  
 Collins & Wildgust [1915-16]
- 4-33 J.D. Luttrell, Goderich [1883-85]  
 M.J. Helm [1913-14]
- 5-33 Jacob Spielmacher, Walkerton [1884]  
 G. Grube, Walkerton [1885-90] [to Div. 27]
- 6-33 Chas. Bittmann, Listowell [1884-88]  
 P. Garroch, Listowell [1889-90\*]  
 A. Garroch, Listowell [1892\*-1910]  
 Jas. G. Moffatt, Listowell [1911]  
 P. Heinbecker, Listowell [1912-19]
- Division 34: Windsor, Ontario**
- 1-34 Jacob Bristol [1883-87, 91-94]  
 F.C. Durdan [1900-04]  
 R. Durdan [1905-08]  
 L.F. Menard [1909]  
 Francis Janisse [1910-12]  
 E.C. Player, Wallaceburg [1915]  
 J.A. McNee [1918-19]
- 2-34 Samuel Stover [1883-85]  
 F. Giardot [1886]  
 C. Schowarte [1887]  
 Jacob Bristol [1888-90]  
 H. Reynolds [1891-94]  
 Chas. A. Ryall, Leamington [1900-07]  
 Fred. Northrup [1911]  
 M. Eisenberg [1912-15]

- 3-34 M.J. Walsh [1886]  
W. O'Brien [1891-94]  
W. O'Brien, Chatham [1895-1904]  
Jerry O'Brien, Chatham [1905-20]
- 4-34 R.T. Gignac [1894-1916]
- 5-34 M.J. Walsh [1895-96]  
R. Hamilton, Ridgetown [1900-01]  
C.A. Philp, Wallaceburgh [1902]  
Wm. Plumridge, Chatham [1905]  
T. Maisonville, Chatham [1906]  
Chas. Wood, Chatham [1907-10]  
Otto R. Brener [1916]  
A.H. Brener [1918-19]
- 6-34 N.O. Whaley, Leamington [1895]  
H.R. Whaley, Leamington [1896-1916]
- 7-34 C.H. Williams [1897]  
F. Gammage, Ridgetown [1899]  
B.G. Westcott, Leamington [1904][Red]  
E. Bailey, Kingsville [1906]  
M.J. Walsh, Walkerville [1909-11]  
J.A. McNee [1913-14]
- 8-34 British Canadian Cigar Co., Leamington [1904] [red]  
British Canadian Cigar Co., Kingsville [1905][red]  
The Ontario Cigar & Tobacco Co. Ltd.,  
Kingsville [1906-07][red]  
David Wigle, Kingsville [1909-12]  
J. LaFrancais, Chatham [1915-16]
- 9-34 Wm. J. O'Brien, Blenheim [1909-10]
- Division 35: Port Arthur, Ontario**
- 1-35 N.O. Whaley [1904]
- 2-35 Fort William Cigar Co., Fort William [1904]  
Martin D. Lyone, Fort William [1905]  
Wood Bros., Fort William [1908-11]
- 3-35 Waddington & Buchta [1910-11]  
The Superior Cigar Co., Fort William [1912]
- 4-35 A. Van Benthum, Kenora [1914]  
Victor Cigar Co., Kenora [1915]
- Division 36: Winnipeg, Manitoba**
- 1-36 T.G. Fleeton [1883-85, 87]  
T. Lee [1888-92]  
Geo. F. Bryan [1898-1913]
- 2-36 A.J. McGuire [1886]  
T. Lee [1887]  
R. Hodgins [1891]  
T. Lee [1893-1920]
- 3-36 W.P. Kilbourne [1892-1910]  
Price Bros. [1911-13]
- 4-36 M. Ripstein [1892-95]  
Jas. Bricklin [1898-1900]  
Folis & Consentino [1903-04]  
The Seal of Manitoba Cigar Co. [1905]  
Brusandin & Picariello [1909]  
Alonso & Gonzalez [1910]  
Alonso Cigar Co. [1911-12]  
J. Preusentanz [1914]
- 5-36 B. Gardner, Brandon [1896-98]  
P.B.H. Ramsay, Brandon [1899-1905]  
B. Isman, Brandon [1907-15]
- 6-36 Jno. Heinbecker [1899-1915]  
Kernel Cigar Co. [1918]
- 7-36 Jas. Dillon, Brandon [1899-1918]  
Drennan & Layet, Brandon [1919]  
Brandon Cigar Co. [1920]
- 8-36 Chas. Momburg [1901-04]  
Paul Prozesky [1905-06]  
Havana Cigar Syndicate [1908]  
C.L. Marks [1909-13]  
H. Boyd [1914-16]
- 9-36 Ripstein Bros. [1903]  
Isaac Rosen [1904]  
A. Guay, Regina [1906][see Div. 41]  
Bernier & Preusentanz [1911]  
Otto Tuchlinski [1912-14]  
Co-Ed Cigar Factory [1916]  
Mildman Cigar Co. [1918-19]  
Co-Ed Cigar Factory [1920]
- 10-36 Jos. Peixoto [1903]  
Winnipeg Cigar Co. [1905-11]  
Winnipeg Cigar & Tobacco Co. [1912]  
Royal Cigar & Tobacco Co. [1913]
- L. Steindel [1918]
- 11-36 Lawrence E. Nauer, Portage la Prairie [1903-13]  
Padrone Cigar Co., Portage la Prairie [1915]
- 12-36 Northwest Cigar Co. [1905-06]  
The Key West Cigar Co. [1907]  
Kaplan & Steindel [1911-12]  
L. Steindel [1913-16]
- 13-36 J.E. Hill, Brandon [1906-10]  
J.H. Waldron, Brandon [1911-16]  
W.N. Mann, Brandon [1918]
- 14-36 J. Brunner, Regina [1906][see Div. 41]  
The Orpheum Cigar Co. [1912-16]  
El-Roi Tan Ltd. [1918-20]
- 15-36 Abe. Friedman [1913]  
The All Havana Cigar Factory [1914-15]  
The Imperial Cigar Factory [1916]
- Division 37: Victoria, British Columbia**
- 1-37 Hong Fook [1883-1903]  
M. Waxstock [1906-08]  
A.E. Harrison [1910-12]  
Buck-A-Roo Cigar Co. [1920]
- 2-37 J. Kurtz [1883-91]  
Kurtz & Co. [1892-97]  
J.C. Meiss & Co. [1898-99]  
Pacific Cigar Co. [1900-05]  
P.K. Winch, Ladysmith [1909-12]  
P.K. Winch, Sydney [1913]  
P.K. Winch, Nanaimo [1914-15]  
P.K. Winch, Victoria [1916]
- 3-37 Yuen Chung [1883-85, 87-92]  
Quong Ma Lung [1893-97]  
Tong Ork [1900R-10]  
Estate of Tong Ork [1911-16]
- 4-37 Tietjen & Levy [1883]  
Levy & Levy [1884, 86]  
J.L. & J. Levy [1885]  
J.L. Levy [1887-99]  
Behnsen & Co. [1900-06]  
H. Behnsen & Co. [1907-15]  
Big B. Cigar Co. [1916]
- 5-37 M. Bantley [1883-1900]  
M. Bantly [1901-06]  
S.A. Bantly [1907-12]  
D.T. Barnhardt [1914-15]  
Cabrillo Cigar Co. [1916]
- 6-37 W. Tietjen, New Westminster [1884-89][see Div. 38]  
A. Newman [1892-93]  
Newman & Eastman [1894]  
P. Newman [1895]  
S. Norman [1900]  
Sampson Cigar Co. [1903]  
Morena Cigar Mfg. Co. [1908-10]  
Morena Cigar Co. [1911-14]  
C.R. Winch, Ladysmith [1916]
- 7-37 B. Levy [1886-95]  
Geo. Keown [1896]  
Province Cigar Co. [1897-1920]
- 8-37 A. Schnoter [1886-1903]  
A. Schnoter & Sons [1904-06]  
Schnoter Bros. [1907]  
F.H. Schnoter [1908-15]
- 9-37 P. Gable, Nanaimo [1886-1904]  
P. Gable & Co., Nanaimo [1905-20]
- 10-37 J. Kurtz, Vancouver [1886-89] [see Div. 38]  
Wanstock Bros. [1892-93]  
Wanstock & Son [1894]  
Waxstock & Son [1895]  
Byrne Cigar Co. [1909-11]  
Monarch Cigar Co. [1912-15]
- 11-37 Harling & Laska, New Westminster [1887-88]  
J. Harling, New Westminster [1889][see Div. 38]  
M.A. Levy [1896-1903]  
J. Levy & Sons [1904-13]  
J. Levy [1914-20]
- 12-37 Morgan & Quick, Vancouver [1888]  
R.E. Webster, Vancouver [1889][see Div. 38]  
Meiss & Gold [1896]  
Thos. F. Gold [1897-1905]  
Gold & Johnston [1906-13]
- 13-37 Minnie Cohen [1889-96]
- D.T. Barnhardt [1912-13]
- 14-37 M.J. Booth, Nanaimo [1896-1903]  
Joseph Booth, Nanaimo [1904-20]
- Division 38: Vancouver, British Columbia (separated from Div. 37 as of 1890)**
- 1-38 W. Tietjen, New Westminster [1890-98]  
W. Tietjen [1899-11]  
A. Tietjen [1912-14]
- 2-38 J. Kurtz [1890-92]  
Kurtz & Co. [1893-1920]
- 3-38 J. Harling, New Westminster [1890-92]  
Draper & Leithead [1893]  
J. Waxstock [1895]  
Borthwick & Gordon, Kamloops [1896]  
Inland Cigar Mfg. Co., Kamloops [1897-1907]  
J.E. Macklin, Kamloops [1908]  
The Western Cigar Mfg. Co., Kamloops [1909-20]
- 4-38 W.J. Quick [1890]  
M. Harling [1894]  
Borthwick & Gordon, Kamloops [1895]  
Holland Bros., Kaslo [1896-97]  
Molina & Wilberg, New Westminster [1899]  
B. Wilberg & Co., New Westminster [1900-20]
- 5-38 W. Reed [1890-94, 96-99]  
H.A. Brown, Revelstoke [1901-07]  
Brown & Walker, Revelstoke [1908-18]
- 6-38 A. Philo [1894]  
I. Waxstock [1896-1901]  
L. Waxstock [1902]  
A. Schnoter & Sons [1904-16]  
Terminus Cigar Co. [1918-19]  
Terminus Cigar Factory [1920]
- 7-38 P. Gable & Co., Rossland [1896-97]  
M.J. Krakenberg, Sandon [1899R, 1900B]  
Geo. Dorenbecker, Fernie [1902-20]
- 8-38 D. Tietjen, Trail [1897]  
Kelowna Shippers Union Co. Ltd., Kelowna [1898, 99R-01]  
Cuban Cigar Co., Kelowna [1904R]  
Parson & Reynolds [1906-20]
- 9-38 Wright Bros., Rossland [1897-1901]  
J. Wright, Rossland [1902-10]  
J.W. Fox, Rossland [1911-13]  
R.W. Fox, Rossland [1914]  
A.M. Johnson, Rossland [1915-18]
- 10-38 Kootenay Cigar M'fg Co., Nelson [1898-1900]  
P.F. Larsen, New Westminster [1904]  
John Crow [1907-14]  
Stettler Cigar Factory Ltd. [1918-20]
- 11-38 Thos. J. Sims, Nelson [1901]  
John C. Thelin, Nelson [1902-20]
- 12-38 John C. Thelin, Nelson [1901]  
Louis Truxler, Vernon [1904R-05]  
Leo Wilkie [1907-09]  
E. Rubino [1911-12]  
Chas. Schnoter, Kamloops [1914-19]
- 13-38 F.J. Roy, Greenwood [1901]  
Fernie Cigar Co., Fernie [1911-14]
- 14-38 Enterprise Cigar Co., Revelstoke [1901]  
The M.&D. Cigar Factory [1904]  
Schoter & Foote, Kamloops [1908-09]  
G.H. Herman [1911-12]  
The Dominion Tobacco Co. [1913]  
C.A. Stein, New Westminster [1915-16]
- 15-38 S.A. Kelly, Nelson [1901-09]  
George Maurer, Nelson [1910]  
E.A. Taylor, Nelson [1911-12]  
J.D. Thompson, Nelson [1913-14]
- 16-38 F.J. Lynch, New Westminster [1904-20]
- 17-38 J.C. Zonig [1904-06]  
Vancouver Cigar & Tobacco Co. [1907]  
Paul Prozesky, Kelowna [1909]  
Coast City Cigar Co. [1910-12]  
Cuban Cigar Factory, Prince Rupert [1914]
- 18-38 D. Schnoter, Grand Forks [1909]  
D. Schnoter, New Westminster [1910-20]
- 19-38 The Cabello Cigar Mfg. Co. [1908]  
The Alberta Cigar Mfg. Co. [1909]  
Key West Cigar Mfg. Co. [1910]  
Diamond Crown Cigar Mfg. Co. [1911-13]
- 20-38 F.J. Lynch, Revelstoke [1908-11]



- J.J. Walsh, Prince Rupert [1913-14]  
 21-38 Feeney & Henry, New Westminster [1909]  
 Samuel Norman, Revelstoke [1911]  
 Geo. Booth [1913-20]  
 22-38 L.X. Truxler, Vernon [1909-12]  
 L.X. Truxler, Grand Forks [1914-15]  
 23-38 Max. Herman, Prince Rupert [1913-15]  
 24-38 The F. Weiss Cigar Factory [1909]  
 G. Thomas, jr. [1910-13]  
 25-38 Kelowna Tobacco Co., Kelowna [1910-11]  
 British North American Tobacco Co., Kelowna  
 [1912-13]  
 26-38 The Burrard Cigar Factory Ltd.,  
 North Vancouver [1912-13]  
 27-38 J.A. Trembley [1913-15]  
 28-38 Foote Bros. [1914]

**Division 39: Calgary, NWT (1905: Alberta)**  
**(separated from Div. 36 by 1895)**

- 1-39 Nathan Bell [1901-07]  
 Bellvie & Supina, Lethbridge [1909]  
 The Kaiser Cigar Co., Medicine Hat [1911-13]  
 The Medicine Hat Cigar Co., Medicine Hat [1914]  
 2-39 H.V. Shaw, Edmonton [1901-16]  
 The Edmonton Cigar Factory Ltd., Edmonton  
 [1918-20]  
 3-39 Fitzsimmons & Frey, Lethbridge [1905]  
 T.W. Hanrahan, Lethbridge [1906]

- Cunningham & Hanrahan, Lethbridge [1907-08]  
 Hanrahan & Hanrahan, Lethbridge [1909]  
 H.J. Cunningham, Lethbridge [1910-11]  
 Fred. Stewart, Lethbridge [1912]  
 4-39 Monroe & Co. [1908-11]  
 El Queeno Cigar Co. [1912-14]  
 Alberta Cigar Co. [1915-16]  
 5-39 Harry Rabin [1910-12]  
 Cigar Makers Corporation Ltd. [1913-20]  
 6-39 W.N. Calhoun, Edmonton [1911-12]  
 The Elk Cigar Co. Ltd., Edmonton [1913]  
 San Var Cigar Factory, Edmonton [1916]  
 7-39 Johnson & Londkoski, Strathcona [1911]  
 M. Londkoski, Strathcona [1912]  
 M. Londkoski & P. McKay, Edmonton [1913-14]  
 Strathcona Cigar Factory, Strathcona [1915]  
 Strathcona Cigar Factory, Edmonton [1916]  
 8-39 S. Green [1911]  
 George W. Mulligan [1914]  
 9-39 F.D. Carder, Stettler [1912]  
 Stettler Cigar Co., Stettler [1913]  
 Stettler Cigar Factory, Stettler [1914-16]  
 Van Benito Cigar Co., Stettler [1918-20]  
 10-39 M. Johnson, Strathcona [1912]  
 The Capital Cigar Co., Edmonton [1913]  
 11-39 The Havana Cigar Co., Edmonton [1912-16]  
 Vuelta Cigar Co., Edmonton [1918]

- 12-39 Metter Bros., Lethbridge [1913-14]  
 13-39 A.C. Wheatcroft, Lethbridge [1913-16]  
 14-39 Redcliff Cigar Factory, Redcliff [1914]  
 I. Chas. Rosin, Redcliff [1915]

**Division 41: Moose Jaw, NWT (1905: Saskatchewan)**  
**(separated from Div. 36 as of 1907)**

- 1-41 A. Guay, Regina [1907]  
 A.J. Pickett, Prince Albert [1908-10]  
 Prince Albert Cigar Co., Prince Albert [1913]  
 Carl E. Olson, Weyburn [1915]  
 The Isman Cigar Co., Regina [1918-19]  
 2-41 J. Brunner, Regina [1907-08]  
 McLeod & Brunner, Regina [1909]  
 John Brunner, Regina [1910]  
 John Brunner, Saskatoon [1911-14]  
 Jay M. Gould, Saskatoon [1915]  
 3-41 E.A. Heagle, Saskatoon [1908]  
 O.A. Guslander, Saskatoon [1909]  
 A.H. Bell, Saskatoon [1911-13]  
 McPherson Cigar Co., Estevan [1915]  
 4-41 J.Kaess Cigar Co. [1909-14]  
 5-41 Clear Havana Cigar Co., Regina [1910-12]  
 Trade Mark Cigar Co., Regina [1913-14]  
 W.C. Gilligan, Regina [1915-16]  
 6-41 Western Cigar Mfg. Co., North Battleford [1913-14]  
 7-41 Great Western Cigar Co., Saskatoon [1913-14]

## Customs & Excise Ports: 1921-1962

**Port 28A: Yarmouth, Nova Scotia**

- 4-28A Yarmouth Cigar Co. [1924]  
 George Roy [1925]  
 Crosby & Sons [1926-31/32]

**Port 10C: Saint John, New Brunswick**

- 1-10C Glenn, Brown & Richey Ltd. [1921-30]

**Port 10D: Montréal, Québec**

- 1-10D Martel & Morin, Enrg. St-Lin [1924-27]  
 M.A. Lamarche, Laurentides [1930-31/32]  
 Henri Picard [1936/37]  
 Joseph Major [1938-41]  
 A.M. Granda Cigar Co. [1949]  
 2-10D L.O. Grothé Ltd. [1921-42]  
 B. Houde & Grothé Ltd.-Ltée. [1943-48]  
 General Cigar Co. Ltd. [1951/52-62] (See 6-10D)  
 2A-10D B. Houde & Grothé Ltd.-Ltée. [1949-50/51]  
 3-10D Forest Limitée [1924]  
 Happy Thought Cigar Co. [1925]  
 Albert Lanctot, Joliette [1928-31/32]  
 Antoon Kanters [1935/36]  
 Alexandre Croteau, Laval des Rapides [1938-47]  
 4-10D R. Goulet [1921-24]  
 Leo Goulet [1925-27]  
 Alfred Renaud [1928-33]  
 Standard Cigar Mfg. Co. Ltd. [1938-39]  
 Mary Cousineau [1942]  
 5-10D The Tuckett Tobacco Co. Ltd. [1921-33]  
 Eustache Bleau, St-Jacques l'Achigan  
 [1945/46-50/51]  
 6-10D General Cigar Co. Ltd. [1924-50/51] (See 2-10D)  
 7-10D José Granda Ltd. [1921-50]  
 Henri Sauvageau [1962]  
 8-10D La Desiderata Cigar Co. [1924-47]  
 Frank Scardocchio Cigars [1948-55]  
 9-10D Marie Ange Meunier, St-Lin [1924]  
 Rivoli Cigar Co. [1927-31/32]  
 Hottin & Cie., Joliette [1934-50/51] (See 1-40D)  
 10-10D Damase St-Maurice [1924-33]  
 Raoul Gagné [1947-48]  
 Octave Gagné [1949]  
 Gagné & Gagné Enrg. [1950-55]  
 J.C. Gagné Enrg. [1956]  
 O. Gagné [1957/58]  
 11-10D Adolphe Thibodeau [1921-46]  
 J.L. Bussièrès [1947-48]  
 Lucien Bussièrès [1949-50/51]  
 12-10D H. Sauvageau [1921-24]  
 J. Sauvageau [1925-33]

- Bouncer Cigar Factory [1935-41]  
 13-10D H.S. Cigar Factory [1932/33-34, 36/37-50/51]  
 14-10D Ulric Aubin [1924-27]  
 H.L. Savory & Co., Canada 1929 Ltd. [1930]  
 Raoul Masson, St-Roch l'Achigan [1932/33]  
 Honoré Lemieux [1938-47]  
 15-10D Z. Davis & Co. [1921-35/36]  
 Germaine Casavant [1945/46]  
 Casanova Cigar Co. [1947]  
 16-10D Capuano & Pasquale, Ltd. [1921-62]  
 17-10D General Cigar Co. Ltd., L'Epiphanie [1924-31/32]  
 Richard & Lépine, St-Jacques de Montcalm [1947]  
 18-10D S. Glackmeyer [1924]  
 Deslongchamps & Deslongchamps [1926]  
 The Northlands Cigar Co. Ltd. [1927-28]  
 Wilbrod Larvoie [1929]  
 Nicholas, Ulloa [1930-35/36]  
 El Sarto Cigar Factory Reg. [1947-50/51]  
 Allied Cigar Corp [1951/52-62]  
 19-10D J.B. Jetté [1924]  
 Jos. Riopel [1925-27]  
 Jos. Chapleau [1928-29]  
 Paradis Havana Cigars [1932/33]  
 Frank Granda [1935-48]  
 20-10D J.E. Piette & Frère [1924-56]  
 21-10D Ed. Youngheart & Co. Ltd. [1921-25]  
 Witt-Phil Cigar Co. [1929]  
 El Producto Cigar Corp. [1931/32]  
 Nicholas Ménard [1932/33-49]  
 Roger Ménard [1950-57/58]  
 22-10D The Canada Cigar & Tobacco Co. Ltd. [1921-29]  
 Guay Cigar Factory [1931-35/36]  
 23-10D J.M. Bravo & Co. [1924]  
 Genova Cigar Factory [1932/33-34]  
 Arturo Cigar Mfg. [1945/46-54]  
 24-10D La Cooperative des Cigariers Ltée [1921-33]  
 25-10D Alvarez Bros. [1921-27]  
 Fidelity Cigar Factory [1932/33-39]  
 26-10D P. Dumais [1924]  
 A. Ste-Marie [1925]  
 Stella Cigar Factory [1926-33]  
 Irving Sourkes [1935/36]  
 27-10D J. Slabotsky [1921-27]  
 Romeo Forget [1932/33]  
 28-10D L.N. Hadd [1921-43]  
 29-10D O.W. Legault [1924-27]  
 L.P. Hardy [1932/33-35/36]  
 30-10D J.A. Cigar Factory [1932/33]  
 31-10D Andrew Wilson & Co. Ltd. [1921-24]

- A. Rioux Enrg., L'Epiphanie [1932/33]  
 32-10D Rodolphe Leveillé [1934-39]  
 Joseph Bourrelle [1940-46]  
 De Luxe Cigar Factory [1947-48]  
 33-10D General Renaud [1934-35/36]  
 34-10D J. Hirsch & Sons Ltd. [1921-26]  
 Benson & Hedges (Canada) [1927-62]  
 35-10D Thos. Harkness & Sons Ltd. [1921-30]  
 Parizeau & Frère [1934-55]  
 36-10D Italian Cigar Syndicate [1935/36]  
 37-10D Suarez & Granda [1935-47, 50/51]  
 38-10D H. Simon & Sons Ltd. [1921-39]  
 H. Simon & Sons Ltd., Mount Royal [1940-61]  
 (See 47-10D)  
 39-10D Jos. Sauvageau [1935/36]  
 40-10D T. Percy Hirsch Inc. [1924-28]  
 Morin & Beaudoin, St-Jacques l'Achigan [1934]  
 J.W. Mireault, St-Jacques l'Achigan [1935-42]  
 41-10D Alphonse Gagné, L'Epiphanie [1935-41]  
 42-10D J.L. Bourdon & Co., L'Epiphanie [1921-39]  
 43-10D Forest Ltée., L'Epiphanie [1921-53]  
 44-10D H. St-George, Joliette [1921-49]  
 Pimpare & Fils, L'Epiphanie [1954-55]  
 45-10D De Luxe Cigar Factory [1955-57/58]  
 46-10D J.O. Forest & Cie. Enrg., St-Roch l'Achigan  
 [1956-57/58] (See 46-40D)  
 47-10D Alphonse Forest, St-Jacques l'Achigan [1924-31/32]  
 G.A. Forest, St-Jacques l'Achigan [1932/33-39]  
 J.P. Forest, St-Jacques l'Achigan [1940-43]  
 Simon Cigar Co. Ltd., St-Laurent [1962]  
 (See 38-10D)  
 48-10D J. Alphonse Thibodeau [1940]  
 J. Amédée Thibodeau [1941-49]  
 49-10D Royal Cigar Factory [1945/46-47]
- Port 13D: Québec, Québec**  
 2-13D The Rock City Cigar Co. Ltd., Lévis [1921-45]  
 4-13D La Cie de Tabac Limitée, Chicoutimi [1924-27]  
 Best Cigar Factory Reg'd [1932/33]  
 5-13D Barry Cigar Factory Reg'd [1932/33-53]  
 6-13D Edouard Dubreuil, Lauzon [1947]

**Port 16D: Sherbrooke, Québec**

- 2-16D W.R. Webster [1921-26]  
 3-16D O. Gagné [1921-38]  
 4-16D Eastern Townships Cigar Co. [1924-27]  
 5-16D The Sherbrooke Cigar Co. [1921-30, 32/33-34]  
 Sherbrooke Cigar Reg. [1945/46-47]

**Port 19D: St-Hyacinthe, Québec**

- 2-19D L.O. Grothé Ltd. [1921-31/32]

4-19D A. Saulniers, Drummondville [1924]

**Port 20D: St-Jean, Québec**

1-20D C.H. Lefebvre [1936/37-41]  
3-20D General Cigar Co. Ltd., Farnham [1924-31/32]  
6-20D Farnham Cigar Factory, Farnham [1924-25]

**Port 21D: Trois Rivières, Québec**

3-21D E. Mailhot & Frère [1921-26]

**Port 23D: Granby, Québec**

1-23D J. Bruce Payne Ltd. [1921-31/32]  
2-23D Imperial Tobacco Co. [1924-56]  
4-23D P. Bernier [1924-31/32]  
Oliva Bernier [1932/33]  
6-23D James Topp [1932/33-53]

**Port 40D: Joliette, Québec**

1-40D Hottin & Cie. [1951/52-62] (See 9-10D)  
3-40D Bob Lachance Engr., L'Épiphanie [1958/59-61]  
46-40D J.O. Forest & Cie. Engr., St-Roch l'Acadian  
[1958/59-62] (See 46-10D)

**Port 4E: Brantford, Ontario**

1-4E Ruth Louise Woods [1925]

**Port 7E: Chatham, Ontario**

3-7E Jerry O'Brien [1921-26]

**Port 18E: Hamilton, Ontario**

2-18E The Falcon Cigar Co. [1930-34]  
3-18E The Harper Cigar Co. [1935-40]  
4-18E E. O'Dell [1924-35/36]  
5-18E David J. Walsh [1921-28]  
6-18E David Pearlstein [1921-27]  
7-18E Harper-Presnail Cigar Co. Ltd. [1921-28]  
18-18E David Sweet & Co. [1924-26]

**Port 21E: Kingston, Ontario**

1-21E M. Oberndorffer [1921-25]  
2-21E G.A. McGowan [1921-25]

**Port 22E: Kitchener, Ontario**

10-22E C. Blankstein [1921-42]  
11-22E P. Pensa [1924-27]

**Port 24E: London, Ontario**

1-24E A.E. Smith [1927]  
R.G. Dun Cigar Co. Ltd. [1932/33-37]  
2-24E Philip Pensa [1929]  
North American Cigar Co. [1930-35/36]  
3-24E W.D. Jones [1951/52-55]  
5-24E B.C. Hertel [1924-26]  
E. Vedna Jones [1929-42]  
Mrs. Evedna Jones [1943-47]  
W.D. Jones [1948]  
6-24E Jos. McNorgan [1921-29]  
7-24E Jas. A. McNee [1924-35/36]  
10-24E Geo. E. Patrick [1924-33]  
11-24E F.H. Ward [1924, 1929-45]  
J.G. Ward [1925-28]  
William Ward & Sons Ltd. [1945/46-50/51]  
12-24E F. Haselgrove [1924-26]  
G.E. Dwyer [1928]  
14-24E Geo. G. Byron [1934]  
Santa Clara Cigar Co. [1935-50/51]  
16-24E Master Craft Cigar Co. [1945/46-47]  
17-24E Senator Cigar Co. [1947-56]  
18-24E W.J. Clark [1921-26]

F.J. Clark [1927-35/36]

London Cigar Factory [1945/46-53]

20-24E J.F. Nolan [1921-29]

21-24E M.F. Fisher [1932/33-41]

24-24E C.E. Drew [1945/46-48]

27-24E A.F. Ryall [1921-26]

32-24E Frank Hunter [1921-25]

G.B. Pennecott [1926-33]

34-24E J.G. Pennecott [1924-27]

Morena Cigar Co. [1928-57/58]

**Port 28E: Niagara Falls, Ontario**

5-28E J.R. Locke [1921-35/36]

**Port 33E: Owen Sound, Ontario**

4-33E H.E. Cooke [1921-35/36]

**Port 36E: Peterborough, Ontario**

1-36E A. Murty [1921-26]

**Port 43E: Sault Ste-Marie, Ontario**

2-43E E. Guzzo [1921-27]

Ralph Guzzo [1929]

**Port 45E: Stratford, Ontario**

1-45E John J. Cahill [1924-26]

2-45E M.J. Helm [1924-25]

3-45E M.W. Moore [1924-26]

6-45E Bella Schure, Listowel [1924-27]

**Port 47E: St-Catharines, Ontario**

1-47E J. McHugh [1921-35/36]

2-47E G.F. Kimberley [1921-26]

Dominico Longo [1935-56]

11-47E E.M. Locke [1921-34]

**Port 48E: St-Thomas, Ontario**

1-48E The Sun Tobacco Co [1932/33]

13-48E B.F. Honsinger [1921-33]  
Honsinger Cigar & Tobacco Co. Ltd. [1934-38]

17-48E A.E. Maxwell [1921-29]

**Port 50E: Toronto, Ontario**

1-50E F.E. McAuley [1924-29]  
Master Craft Cigar Co. [1945/46-47]  
Custom Cigars Ltd. [1955-56]  
Supreme Cigar Co., Richmond Hill [1960]

2-50E Lorraine Cigar Co. [1924-29]

Topper Cigar Co. [1931-49]

3-50E Associated Cigar Makers Ltd. [1924-25]

Ebach & Shearer [1931-33]

4-50E Rea Hermanos [1928-62]

5-50E Claveros Cigar Co. [1934]

Jose Fernandez & Co. [1936/37-43]

Wedgewood Cigar Co. [1945/46-62]

6-50E Ernest Bottom [1932/33]

The Churchill Cigar Co. [1941-47]

7-50E H.E. Cooke, Orangeville [1934]

The Cooke Cigar Co., Orangeville [1935/36]

Albert Cigar Co. [1949-57/58]

8-50E R. Roy Y. Hermano [1921-28]

Onelia Cigar Co. [1929-34]

9-50E Peerless Cigar Factory [1921-26]

10-50E Ameri-Cuba Cigar Factory [1921-25]

Punch Cigar Co. [1926-33]

Capital Cigar Co. [1936/37-48]

11-50E General Cigar Co. Ltd. [1934-49]

18-50E V. Fernandez [1921-29]

J.A. Lopez [1930-62]

20-50E Jose Tuero [1921-38]

Jose Tuero Y Hermanos Co. [1939-44/45]

26-50E Andrew Wilson & Co. Ltd. [1921-33]

**Port 53E: Welland, Ontario**

1-53E R.H. Dewy, Humberstone [1928]

**Port 55E: Windsor, Ontario**

1-55E Wm. Hale [late-1920s]

**Port 1F: Brandon, Manitoba**

7-1F Brandon Cigar Co. Ltd. [1921-24]

**Port 5F: Winnipeg, Manitoba**

1-5F Winnipeg Cigar Factory [1926]

2-5F Carlos Diaz Ltd. [1926-27]

3-5F Chas. A. Courtney & Co. [1927]

14-5F Standard Cigar Co. [1924]

**Port 5G: Saskatoon, Saskatchewan**

1-5G Dider Dion [1925-27]

**Port 1H: Calgary, Alberta**

1-1H Ambassadeur Cigar Factory [1958/59-60]

6-1H Rein & Co. [1924-25]

7-1H La Gora Cigar Factory [1926-35/36]

**Port 2H: Edmonton, Alberta**

2-2H Havana Cigar Co. [1924-26]

**Port 6I: Nanaimo, British Columbia**

2-6I Jos. Booth [1928]

9-6I A.A. Davis [1924-40]

**Port 8I: New Westminster, British Columbia  
(became Port 8K by May of 1949)**

4-8I B.C. Cigar Factory [1924]

16-8I A.G. Miller [1924-40]

18-8I Dan Schnoter [1921-46]

Solo Cigar Factory [1947-48]

18-8K Solo Cigar Factory [1949]

**Port 11I: Revelstoke, British Columbia**

1-11I J.E. MacKin & Son [1924]

**Port 13I: Vancouver, British Columbia  
(became Port 13K by May of 1949)**

1-13I J. Booth [1924-26]

Herbert Seely [1930]

1-13K Rector Cigar Factory [1954-57/58]

2-13I Kurtz & Co. [1921-35/36]

3-13I Paul Prozesky [1931-33]

4-13I Coles Cigar Co. Ltd. [1936/37-38]

5-13I Mainland Cigar Co. [1924-26]

8-13I Parsons & Reynolds [1921-37]

10-13I Van Loo Cigar Factory [1924-28]

The Van Loo Cigar Co. Ltd. [1929-33]

Perfection "A" Cigar Co. [1934-38]

Union Cigar Co. [1939-48]

10-13K Union Cigar Co. [1949]

21-13I Geo. Booth [1935-48]

21-13K Geo. Booth [1949-52]

22-13K William Tell Cigar Factory [1953]

**Port 14I: Victoria, British Columbia**

2-14I - I. Waxstock [1924-31/32]

- The Province Cigar Factory [1936/37-39]



## Officers of the Revenue Study Group

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