

# Hawaiian Gazette.

VOL. XXXI. NO. 31.

HONOLULU, H. I.: FRIDAY, APRIL 17, 1896.—SEMI-WEEKLY.

WHOLE NO. 1751.

## Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

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Testimonial to Agent Bergstrom

From a Celebrated Pianist.

(P. C. Advertiser, January 10, 1896.)

Honolulu, H. I., December 28, 1895.

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DEAR SIR—It gives me much pleasure to

testify to the merits of the Kroeger Cab-  
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For Scrofula, Scurvy, Eczema,

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Proprietors solicit sufferers to give it a trial to

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**THOUSANDS OF TESTIMONIALS**

From All Parts of the World.

Sold in Bottles 25, 50, and in cases containing

one dozen the quantity, 112, each—sent to the

## ANNIVERSARY NIGHT.

Close of the 29th Year of

Y. M. C. A.

A VERY PLEASANT CEREMONY.

Installation of Officers—Mr. Arthur B.

Wood, President—Reading of Re-  
ports—Solo by Mrs. Lewis—Music

by Orchestra—Committees Report.

The year has seen a large addition to

the Junior Department on account of the

gymnasium. A Sunday afternoon meet-  
ing has been held for boys, and we be-  
lieve good has been accomplished. The

boys have drawn 439 books from their

library.

A reference to the report of the De-  
votional committee work shows that the

religious meetings of the week number

three. The attendance at our Sunday

evening service has fallen off from pre-

vious years, but it must be remembered

that during the last couple of years sev-  
eral religious bodies have opened their

work in our midst. The special ser-  
vices conducted by the Rev. C. H. Yat-  
man for the months of October and No-  
vember resulted in much good to the

city as well as the Association, and no

statistics can collate all the instances

of men who were influenced into a bet-  
ter life and Church membership there-  
by.

The subsidiary organizations of the

singing class and the orchestra have

been most helpful to the participants.

The finance committee have been able

to liquidate all accounts for current ex-  
penses as they became due. Much credit

for this is due our energetic and con-  
scientious treasurer, Mr. A. E. Jones.

The new additions to the building cost

\$18,284.64. Of this amount there re-  
mains \$3,708.79 to be provided for,

which we trust will be raised in the

near future.

We desire to testify to the dependence

of the Association upon the benevolence

of generous men and women, and record

our gratitude for their help.

We also desire to acknowledge our

dependence upon Him "whose we are

and whom we serve," not only for

material gifts but for divine guidance, and

we commend His love for men to our

friends as the source of inspiration for

all generous deeds.

Devotional Committee.

Mr. F. J. Lowrey, President:

Your Devotional Committee has much

to say that is both encouraging and dis-  
couraging to report, and yet we are glad

to say that at this time the outlook is

exceedingly encouraging, as will ap-  
pear later. I will not present dry figures

to you, but will give in a few words the

religious condition of the Association

during the past year.

There was one serious interruption in

our work, and at that time the cholera

in our midst, with the necessitated

quarantine restrictions, caused the

same check upon our work as it did else-  
where, and it was two months before

the work resumed its normal condition.

The presence of Rev. C. H. Yatman in

our midst proved a great stimulus to

the Christian work of the city, and

through his earnest and consecrated

labors many were brought to acknowl-  
edge Christ and united with the vari-  
ous churches.

The fall work was resumed in the

afternoon of six months, during

which time the Salvation Army faith-  
fully carried on the work. The field is

a very important one and is proving of

much interest.

A Bible class has been carried on dur-  
ing a part of the year, and there have

been a number of special meetings in

the afternoons of the Sabbath.

The Association building has been

open every day and evening during the

year, and young men always have a

place to go for reading and good fellow-  
ship.

The ships in the harbor are regularly

visited on Sabbath morning, and the

committeemen leave an invitation to

the various Church and Association

meetings, and they also leave a supply

of good reading matter on board the vari-  
ous vessels.

The Sunday evening meeting which

has been carried on for so many years

has continued during the year, but as

some of the churches have commenced

Christian Endeavor services at the

same hour, they have very naturally

taken from our numbers, until we feel

that something must be done to awaken

a new interest. We do not complain

against the churches, because the As-  
sociation is a branch of church work,

and when the churches cease to inter-  
est themselves in the Association they

have lopped off one of their own

branches. We are sure that it is not the

case in Honolulu, and in the change al-  
ready inaugurated we feel that the out-  
look is encouraging. We feel confident

that the Christian young men of the

city will assume the splendid privilege

and also the responsibility of the man-  
agement of this Young Men's Christian

Association, and make it a power for

Christ in our midst. Theirs are the

problems to work out, and theirs will

be the victory or the defeat.

This Association can be made the

center of attraction for young men, and

its aim and endeavor always will be to

elevate young manhood to that plain

of living, exemplified by the life of Jesus

Christ.

Respectfully submitted,

ARTHUR B. WOOD,

Chairman of Devotional Committee.



ARTHUR B. WOOD,  
President Honolulu Y. M. C. A.



D. W. CORBETT,  
Acting General Secretary.

Following were the officers installed:

A. B. Wood, President.

W. I. Warriner, Vice-President.

W. A. Love, Recording Secretary.

E. A. Jones, Treasurer.

Directors: H. F. Wichman and C. P.

Ripley.

Arthur B. Wood, the newly elected

president of the Y. M. C. A., is a son-in-

law of Senator Henry Waterhouse. He

was born at Sycamore, Illinois, Decem-  
ber 10, 1868, and when old enough at-  
tended Oberlin College, from which he

was graduated in 1892.

Afterwards he went to Brooklyn, N.

Y., where his deep interest in church

affairs secured him the position of se-  
cretary of the Y. M. C. A.

In 1894, after having made two short

visits to Honolulu, he came here to re-  
side, entering into the employ of Henry

Waterhouse permanently. He at once

became identified with the Central

Union Church, having become a member

of that denomination when 12 years of

age. He is superintendent of the Sab-  
bath school and has done much toward

increasing the membership and attend-  
ance.

With his wife he resides in the beau-  
tiful Waterhouse homestead on Nuuanu

street, the dwelling having been al-  
most rebuilt by the Senator for their

occupancy.

The Association is to be congratulated

on its selection, for Mr. Wood is familiar

with the needs of such an institution,

and will do much in assisting his broth-  
er-in-law, Secretary Corbett, in main-  
taining its present standard of excel-  
lence. Being a young man, Mr. Wood

knows how to keep other young men in-  
terested in the good work. He is a well

spring of cordiality and a general good

man, whoever or wherever he serves.

THAT NANSEN YARN.

THE FORTY-FOURTH DAY

Not Much of Interest in the Senate.

CHANGES IN TAX ASSESSORS.

Questions Regarding the Tar and Feather Excise—Agree of Tax-payers—Importation of Foreign Cattle—Rep. Winston Propounds.

Forty-fourth Day.

TUESDAY, April 14.

Senator Holstein was the only absent member of the upper house Tuesday. After the opening exercises Minister King announced that the President had signed the bill on contested elections and the bill for reorganizing the judiciary.

A communication was received from the House, stating that Senate Bill No. 12, relating to private ways and water rights, had been replaced by a substitute bill; that House Bill No. 3, on widening Honolulu streets, had passed, and that the bill for the revision of the Civil Code had been killed, and in its place an item of \$8,000 added to the appropriation bill for the work to be done under the direction of the Executive.

The Committee on Passed Bills reported the House kerensine bill and the Senate bill relating to the Hilo Library Association as placed before the President.

Senator Waterhouse presented the report of the Finance Committee on referred sections of the Tax Bill.

Senator Brown, from the Judiciary Committee, reported a substitute for the live stock bill presented by Senator Wright; also a report from the same committee favoring the passage of the amendments to the law against gambling. The reports were tabled to be considered with the respective bills.

On motion of Senator Waterhouse, the Tax Bill, with the report of the Finance Committee, was taken up for consideration. The sections fixing the ages liable to poll, road and school tax at 20 and 60 years passed as recommended; also the sections regarding taxes on mortgaged property and the duties on assessors. Section 14, empowering the Minister of Finance to appoint three suitable persons on the Tax Assessors Board, thereby relieving the Council Judge from service on the board, passed after considerable discussion. The Attorney General championed the cause and was supported by Minister Damon and Senator Baldwin. Senators Hocking and McCandless questioned the advisability of making a change in a system that had always worked very well in the past. It was often advisable to have a judge on the board.

The amendment was adopted by a vote of 5 to 4, and the bill as a whole then passed the second reading.

The report of the Committee on the gambling laws was adopted.

The substitute bill relating to the importation of live stock came up for second reading. Senator Brown explained that the only object of the bill was to place a penalty on imported cattle without a license, but it was a dead letter, as there was no penalty in event of failure to obtain a license.

Senator McCandless came out red-hot against the bill on the ground that it would result in shutting out United States cattle, favor local monopolies, and constitute another straw to help break the reciprocity treaty.

Minister Smith and Senator Brown did not see it in that light, and regarded it as merely carrying out a law already on the statute.

Minister Damon believed that the interests of the United States in this country should be fostered in every manner possible. Every move should be in the direction of greater freedom of trade with the greater Republic.

Senator Baldwin attempted to have action on the bill deferred so that members could make more complete investigation. His motion was lost and the bill finally passed fixing the license at \$25.

On motion, Senate Bill No. 25, relating to unsafe and unsightly buildings in Honolulu was referred to the Committee on Public Lands.

On motion of Senator Baldwin, the election of five members of the Council of State was made the special order of the day for Monday, April 20.

Under suspension of the rules, Senator Brown presented the report of the Judiciary Committee on the revision of the Penal Code. A less radical revision than that proposed by the commission is recommended, and a bill will be introduced to that effect. The report was adopted.

House of Representatives.

Minister King reported signing by President of bills relating to contested seats in the Legislature and reorganization of the Judiciary Department.

Rep. Winston propounded the following questions to the Attorney General:

"First—What has been done officially by the Attorney General's department in the endeavor to obtain knowledge of the identity of the criminals who committed the outrageous assault on Frank Godfrey on the evening of September 17, 1895?"

"Second—Has any person or persons been held for investigation in the matter?"

"Third—Why was no reward offered for the detection of the criminals?"

"Fourth—What has been done by the Attorney General's department to aid others in obtaining evidence to locate the criminals?"

"Fifth—Has the Attorney General's department had or has it now any statement or evidence connecting people high in position in the community or any Government officers or other persons with the commission on previous knowledge of the said assault?"

"Sixth—What efforts have been made to discover the author of the 'buried alive' posters circulated in Honolulu on or about the 15th of September, 1895, and what have been the results of any efforts, if made?"

"Seventh—Is the Attorney General's department yet engaged in any attempt to obtain knowledge of the identity of the criminals concerned in such assault?"

Senate Bill No. 11, relating to the restriction of Chinese immigration, reported typewritten.

Rep. Winston announced his intention to introduce a bill to provide revenue for the Government by means of an income tax.

Rep. Robertson reported for the Joint Judiciary Committee of the Senate and House of Representatives, to whom were referred the report of the commission appointed in March, 1893, to revise and codify the Penal Laws, having had under consideration the draft of a Penal Code submitted by the commission, beg leave to report as follows:

"We are free to say that the work of the compiler has been carefully and thoroughly done, and though there is much in the proposed code to commend, it makes many changes, the adoption of which we cannot advise at present.

The adoption of the proposed code in its present form would necessitate the codification of the civil laws upon parallel lines in order to make a complete and uniform system. We do not think the time opportune to make any such radical change but are of the opinion that a compilation of the penal code is out of print.

After making some few amendments which can be done at this session of the Legislature, the Penal laws should be compiled and published in the same manner as the civil laws were compiled in 1884. This should be done without delay and we recommend that an appropriation be made for the purpose.

"We therefore recommend that the report of the commission be laid upon the table, and we will, with as little delay as possible, submit a bill or bills for the purpose of making such improvements in the Penal laws as seem to be necessary for the present.

CECIL BROWN.  
F. S. LYMAN.  
W. Y. HORNER.  
A. G. M. ROBERTSON.  
S. K. KAELO.

Senate Bill No. 11, relating to the restriction of Chinese immigration, read third time and unanimously passed.

Rep. Richards made a motion that no bills be introduced into the House after ten days. It was the sense of the House that the opinion of the Senate should be sought in the matter before taking action.

House adjourned at 10:55 a. m.

Forty-fifth Day.

WEDNESDAY, April 15.

After the roll call and reading the Journal of the Senate, Senator Lyman reported from the Committee on Public Lands, on Section 2 of Senate Bill No. 25. The report was tabled to be taken up with the bill.

Senator Waterhouse gave notice of a bill to amend Chap. 43 of the Laws of 1890, relating to corporations.

Senator Wright's bill relating to a license on live stock importation came up for third reading. Senator Wright moved that the Act go into effect sixty days after publication.

Senator McCandless moved to table the bill, and continued the attack made upon the measure Tuesday. Mr. McCandless believed the bill would give Hawaii's live stock trade with the United States a black eye, and read letters from California people regarding the feeling in that State.

Senator Waterhouse seconded Senator McCandless' motion, which was lost.

On the final vote on the passage of the bill the ayes and noes were called for with the following result:

Ayes—Kanehale, Lyman, Hocking, Horner, Brown, Wright—4.  
Noes—Northrup, Baldwin, McCandless, Waterhouse, Schmidt, Rice, Wilcox—7.

The bill is probably killed for this session.

The bill relating to gambling, passed the third reading without a dissenting vote.

Senate Bill No. 11, which came from the House with an amendment adding "office" to the lines of work in which Chinese may engage, was taken up, the amendment accepted and the bill finally passed.

House bill No. 9, for widening Honolulu streets, was read the first time for information, a second time by title, and referred to the Committee on Public Lands and Internal Improvements.

Senate Bill No. 25, on character of buildings within fire limits, was taken up for third reading with the report of the committee. The report of the committee amending Section 2 provides that "it shall be the duty of the Chief Engineer of the Fire Department to inspect all buildings and structures hereafter built within the fire limits of Honolulu, to see that the permits granted by the Commission are complied with according to law and to make report to the Commission."

The report was adopted and the bill passed the final reading, Senator Brown casting the only dissenting vote.

Adjourned.

House of Representatives.

A communication from the Senate announced election of members of the Council of State, set for the order of the day on Monday, April 20th.

Rep. Robertson reported for the Judiciary Committee on "An Act to amend Chapter CVI of the Session Laws of 1892, entitled, 'An Act relating to duties on legacies, bequests and inheritances,' approved January 12, 1892. The report was as follows:

"The object of this bill is to exempt grand-children from paying the tax imposed on legacies bequeathed to them, and thus add to the exemptions provided in the law of 1892.

"As it is necessary to increase the revenue of the Government, your com-

mittee are of the opinion that the present law should be broadened instead of narrowed, and for that substitute bill, which is submitted herewith and which reveals that portion of the present law which exempts the brother, sister, wife or widow of a son and the husband of a daughter from the tax.

"We recommend that Bill No. 14 be laid on the table and that the substitute bill pass."

Report laid on the table to be considered with the committee's bill when brought up.

Rep. Bond presented the following report of the select committee on the Act to restrict target-shooting, as follows:

"The undersigned, a minority of your select committee, to whom was referred House Bill No. 18, entitled, 'An Act to restrict target-shooting on Sunday,' having had the same under consideration, beg leave to report as follows:

"Section 2, Chapter 411 of the Session Laws of 1888, provides for the restriction of Sunday amusements to such an extent that they shall not constitute a source of annoyance to that portion of the community which desires to observe the day as a quiet day of rest.

"The growing practice of target-shooting on Sunday, even in the near vicinity of the home for the aged indigent, and apparently carried on more for the sake of the pleasure derived therefrom than from any necessity for it, may be taken as evidence that the law is not generally construed as applying to use of firearms on that day.

"The law fails of being prohibitory, inasmuch as it throws upon private individuals the disagreeable necessity of entering complaint and procuring proof of nuisance before relief can be secured.

"Your committee deplore the growing tendency toward turning the Sabbath into a day for sport rather than repose, but realize the difficulty of dealing with a subject on which public opinion is so divided.

"They nevertheless are of the opinion that when necessary, the power of the law should be called to the aid of those whose peace and rest have been disturbed, rather than to encourage and abet that which has proved to be a source of annoyance to those who have a right to look to the law for protection.

"Your committee are cognizant of the fact that a large portion of the community of Honolulu and of the people at large are desirous of having the practice of target-shooting on Sunday suppressed and believe that such a procedure would tend to the promotion of morality and of respect for the Government.

"They therefore recommend that the bill be amended to read as follows:

"Section 1 Target-shooting on Sunday is hereby prohibited.

"Section 2. Whoever shall violate the provisions of this Act shall, on conviction before any district magistrate, forfeit and pay the sum of not over ten dollars (\$10) for each offense.

"Section 3 This Act shall take effect from the date of its publication."

E. C. BOND.  
E. M. HANUNA.

Report accepted and laid on the table to be considered with the bill.

Rep. Winston presented a petition against target-shooting on Sunday, signed by some of the principal business men of the city and others, about 400 in all.

The person who handed this petition to Rep. Winston asked that the names on the first page only be read. They were duplicates of names on the other pages, picked out on account of their prominence in business circles. Rep. Winston asked that the wish be granted, but there were peculiar looks on the faces of some of the Representatives.

Rep. Richards' motion that all the names, with the exception of those on the first page, be read. This being the sentiment of the House, the Secretary omitted the first page.

Rep. Bond presented another petition signed by 277 names, protesting against target-shooting on Sunday.

House Bill No. 15, "An Act to amend Section 21 of Chapter LVII of the Session Laws of 1892, approved November 25, 1892, and further amended by Act 6 of the laws of the Republic of Hawaii, approved the 19th day of July, 1895, relating to the terms of the Circuit Courts," brought up in second reading with the recommendation of the committee to indefinitely postpone.

Report accepted.

Senate Bill No. 8, brought up in first reading with the report of the committee to insert an item, "Compiling and printing civil laws, \$3,000." Report accepted and item inserted.

Bill No. 18, relating to target-shooting on Sunday, made the special order of the day for Saturday.

Substitute House Bill No. 14 taken up in first reading, passed, and referred to the Printing Committee.

Rep. Robertson moved that the work of election of members of the Council of State be made the special order of the day for Tuesday. Carried.

Rep. Hanuna propounded the following questions to the Minister of Foreign Affairs:

"First—Is the Government paying the members of the Hawaiian National Band, now abroad?"

"Second—Do the members support or have they taken the oath of allegiance to the Government?"

Rep. Winston presented a resolution to the effect that no bills be presented in the House after April 20th, unless by members of the Cabinet or upon report of committees. Carried.

House adjourned at 11:50.

An Affidavit.

This is to certify that on May 11th I walked to Melick's drugstore on a pair of crutches and bought a bottle of Chamberlain's Pain Balm for inflammatory rheumatism, which had crippled me up. After using three bottles I am completely cured. I can cheerfully recommend it.—Charles H. Wetzel, Sunbury, Pa.

Sworn and subscribed to before me on August 16, 1895, by Walter Shipman, J. P. For sale at 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

What Is It?



IS IT

HENRY CLAY,  
BOCK & CO.,  
LA AFRICANA,  
VERA CRUZ,  
OWL, or  
MANILA Cigar he Smokes?

It was bought of

Hollister & Co.

—IMPORTERS OF—

Fine Cigars, Tobacco, Pipes and Smokers' Articles.



—\$2.50 to \$6.50—

What Do You Want?

WE KNOW! You want to make money, of course. So do we. But how? USE OUR SHOES. HUMPH! That is what the other fellow says. Well, let him say it. We MEAN it, and will prove it—give us the opportunity.

Nobody ever accused us of copying anybody.

"PRINCESS"  
—\$3.00 to \$4.50—



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SCOTCH GINGHAMS In checks and stripes, . . . . . NICE TINTS.

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Rockers . . . . . \$7.50.

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128 and 130 FORT STREET.

### THE FORTY-FOURTH DAY

Not Much of Interest in the Senate.

#### CHANGES IN TAX ASSESSORS.

Questions Regarding the Tax and Feather Episode—Ages of Taxpayers—Importation of Foreign Cattle—Rep. Winston Proposals.

#### Forty-fourth Day.

TUESDAY, April 14.

Senator Holstein was the only absent member of the upper house Tuesday. After the opening exercises Minister King announced that the President had signed the bill on contested elections and the bill for reorganizing the judiciary.

A communication was received from the House, stating that Senate Bill No. 22, relating to private ways and water rights, had been replaced by a substitute bill; that House Bill No. 2, on widening Honolulu streets, had passed, and that the bill for the revision of the Civil Code had been killed, and in its place an item of \$8,000 added to the appropriation bill for the work to be done under the direction of the Executive.

The Committee on Passed Bills reported the House kerosene bill and the Senate bill relating to the Hilo Library Association as placed before the President.

Senator Waterhouse presented the report of the Finance Committee on referred sections of the Tax Bill.

Senator Brown, from the Judiciary Committee, reported a substitute for the live stock bill presented by Senator Wright; also a report from the same committee favoring the passage of the amendments to the law against gambling. The reports were tabled to be considered with the respective bills.

On motion of Senator Waterhouse, the Tax Bill, with the report of the Finance Committee, was taken up for consideration. The sections fixing the ages liable to poll, road and school tax at 20 and 60 years passed as recommended; also the sections regarding taxes on mortgaged property and the duties of assessors. Section 74, empowering the Minister of Finance to appoint three suitable persons on the Tax Appeal Board, thereby relieving the Circuit Judge from service on the board, passed after considerable discussion. The Attorney General championed the cause and was supported by Minister Damon and Senator Baldwin. Senators Hocking and McCandless questioned the advisability of making a change in a system that had always worked very well in the past. It was often advisable to have a judge on the board.

The amendment was adopted by a vote of 5 to 4, and the bill as a whole then passed the second reading. The report of the Committee on the gambling laws was adopted. The substitute bill relating to the importation of live stock came up for second reading. Senator Brown explained that the only object of the bill was to place a penalty on imported cattle without a license, but it was a dead letter, as there was no penalty in event of failure to obtain a license.

Senator McCandless came out red-hot against the bill on the ground that it would result in shutting out United States cattle, favor local monopolies, and constitute another straw to help break the reciprocity treaty.

Minister Smith and Senator Brown did not see it in that light, and regarded it as merely carrying out a law already on the statutes. Minister Damon believed that the interests of the United States in this country should be fostered in every manner possible. Every move should be in the direction of greater freedom of trade with the greater Republic.

Senator Baldwin attempted to have action on the bill deferred so that members could make more complete investigation. His motion was lost and the bill finally passed fixing the license at \$250.

On motion, Senate Bill No. 25, relating to unsafe and unsightly buildings in Honolulu, was referred to the Committee on Public Lands.

On motion of Senator Baldwin, the election of five members of the Council of State was made the special order of the day for Monday, April 20.

Under suspension of the rules, Senator Brown presented the report of the Judiciary Committee on the revision of the Penal Code. A less radical revision than that proposed by the commission is recommended, and a bill will be introduced to that effect. The report was adopted.

Adjourned.

House of Representatives. Minister King reported signing by President of bills relating to contested seats in the Legislature and reorganization of the Judiciary Department.

Rep. Winston propounded the following questions to the Attorney General: "First—What has been done officially by the Attorney General's department in the endeavor to obtain knowledge of the identity of the criminals who committed the outrageous assault on Frank Godfrey on the evening of September 17, 1895?"

"Second—Has any person or persons been held for investigation in the matter?"

"Third—Why was no reward offered for the detection of the criminals?"

"Fourth—What has been done by the Attorney General's department to aid others in obtaining evidence to locate the criminals?"

"Fifth—Has the Attorney General's department had or has it now any statement or evidence connecting people high in position in the community or any Government officers or other persons with the commission on previous knowledge of the said assault?"

"Sixth—What efforts have been made to discover the author of the 'buried alive' posters circulated in Honolulu on or about the 15th of September, 1895, and what have been the results of any efforts, if made?"

"Seventh—Is the Attorney General's department yet engaged in any attempt to obtain knowledge of the identity of the criminals concerned in such assault?"

Senate Bill No. 11, relating to the restriction of Chinese immigration, reported typewritten.

Rep. Winston announced his intention to introduce a bill to provide revenue for the Government by means of an income tax.

Rep. Robertson reported for the Joint Judiciary Committee of the Senate and House of Representatives, to whom were referred the report of the commission appointed in March, 1893, to revise and codify the Penal Laws, having had under consideration the draft of a Penal Code submitted by the commission, beg leave to report as follows:

"We are free to say that the work of the compiler has been carefully and thoroughly done, and though there is much in the proposed code to commend, it makes many changes, the adoption of which we cannot advise at present.

"The adoption of the proposed code in its present form would necessitate the codification of the civil laws upon parallel lines in order to make a complete and uniform system. We do not think the time opportune to make any such radical change but are of the opinion that a compilation of the penal code is out of print.

"After making some few amendments which can be done at this session of the Legislature, the Penal Laws should be compiled and published in the same manner as the civil laws were compiled in 1884. This should be done without delay and we recommend that an appropriation be made for the purpose."

"We therefore recommend that the report of the commission be laid upon the table, and we will, with as little delay as possible, submit a bill or bills for the purpose of making such improvements in the Penal Laws as seem to be necessary for the present.

CECIL BROWN, F. S. LYMAN, W. Y. HORNER, A. G. M. ROBERTSON, S. K. KAEAO.

Senate Bill No. 11, relating to the restriction of Chinese immigration, read third time and unanimously passed.

Rep. Richards made a motion that no bills be introduced into the House after ten days. It was the sense of the House that the opinion of the Senate should be sought in the matter before taking action.

House adjourned at 10:55 a. m.

#### Forty-fifth Day.

WEDNESDAY, April 15.

After the roll call and reading the Journal of the Senate, Senator Lyman reported, from the Committee on Public Lands, on Section 2 of Senate Bill No. 25. The report was tabled to be taken up with the bill.

Senator Waterhouse gave notice of a bill to amend Chap. 43 of the Laws of 1890, relating to corporations.

Senator Wright's bill relating to a license on live stock importation came up for third reading. Senator Wright moved that the Act go into effect sixty days after publication.

Senator McCandless moved to table the bill, and continued the attack made upon the measure Tuesday. Mr. McCandless believed the bill would give Hawaii's live stock trade with the United States a black eye, and read letters from California people regarding the feeling in that State.

Senator Waterhouse seconded Senator McCandless' motion, which was lost. On the final vote on the passage of the bill the ayes and noes were called for with the following result:

Ayes—Kauhane, Lyman, Hocking, Horner, Brown, Wright—6. Noes—Northrup, Baldwin, McCandless, Waterhouse, Schmidt, Rice, Wilcox—7.

The bill is probably killed for this session. The bill relating to gambling passed the third reading without a dissenting vote.

Senate Bill No. 11, which came from the House with an amendment adding "coffee" to the lines of work in which Chinese may engage, was taken up, the amendment accepted and the bill finally passed.

House bill No. 9, for widening Honolulu streets, was read the first time for information, a second time by title, and referred to the Committee on Public Lands and Internal Improvements.

Senate Bill No. 25, on character of buildings within fire limits, was taken up for third reading with the report of the committee. The report of the committee amending Section 2 provides that "it shall be the duty of the Chief Engineer of the Fire Department to inspect all buildings and structures hereafter built within the fire limits of Honolulu, to see that the permits granted by the Commission are complied with according to law and to make report to the Commission."

The report was adopted and the bill passed the final reading, Senator Brown casting the only dissenting vote. Adjourned.

House of Representatives. A communication from the Senate announced election of members of the Council of State, set for the order of the day on Monday, April 20th.

Rep. Robertson reported for the Judiciary Committee on "An Act to amend Chapter CVI of the Session Laws of 1892, entitled, 'An Act relating to duties on legacies, bequests and inheritances,' approved January 12, 1893. The report was as follows: "The object of this bill is to exempt grand-children from paying the tax imposed on legacies bequeathed to them, and thus add to the exemptions provided in the law of 1892. "As it is necessary to increase the revenue of the Government, your com-

mittee are of the opinion that the present law should be broadened instead of narrowed, and for that substitute bill, which is submitted herewith and which repeals that portion of the present law which exempts the brother, sister, wife or widow of a son and the husband of a daughter from the tax.

"We recommend that Bill No. 14 be laid on the table and that the substitute bill pass."

Report laid on the table to be considered with the committee's bill when brought up.

Rep. Bond presented the following report of the select committee on the Act to restrict target-shooting, as follows: "The undersigned, a minority of your select committee, to whom was referred House Bill No. 18, entitled, 'An Act to restrict target-shooting on Sunday,' having had the same under consideration, beg leave to report as follows:

"Section 2, Chapter 411 of the Session Laws of 1886, provides for the restriction of Sunday amusements to such an extent that they shall not constitute a source of annoyance to that portion of the community which desires to observe the day as a quiet day of rest.

"The growing practice of target-shooting on Sunday, even in the near vicinity of the home for the aged indigent, and apparently carried on more for the sake of the pleasure derived therefrom than from any necessity for it, may be taken as evidence that the law is not generally construed as applying to use of firearms on that day.

"The law falls of being prohibitory, inasmuch as it throws upon private individuals the disagreeable necessity of entering complaint and procuring proof of nuisance before relief can be secured.

"Your committee deplore the growing tendency toward turning the Sabbath into a day for sport rather than repose, but realize the difficulty of dealing with a subject on which public opinion is so divided.

"They nevertheless are of the opinion that, when necessary, the power of the law should be called to the aid of those whose peace and rest have been disturbed, rather than to encourage and abet that which has proved to be a source of annoyance to those who have a right to look to the law for protection.

"Your committee are cognizant of the fact that a large portion of the community of Honolulu and of the people at large are desirous of having the practice of target-shooting on Sunday suppressed and believe that such a procedure would tend to the promotion of morality and of respect for the Government.

"They therefore recommend that the bill be amended to read as follows: "Section 1 Target-shooting on Sunday is hereby prohibited. "Section 2. Whoever shall violate the provisions of this Act shall, on conviction before any district magistrate, forfeit and pay the sum of not over ten dollars (\$10) for each offense. "Section 3 This Act shall take effect from the date of its publication."

E. C. BOND, E. M. HANUNA. Report accepted and laid on the table to be considered with the bill.

Rep. Winston presented a petition against target-shooting on Sunday, signed by some of the principal business men of the city and others, about 400 in all.

The person who handed this petition to Rep. Winston asked that the names on the first page only be read. They were duplicates of names on the other pages, picked out on account of their prominence in business circles. Rep. Winston asked that the wish be granted, but there were peculiar looks on the faces of some of the Representatives.

Rep. Richards moved that all the names, with the exception of those on the first page, be read. This being the sentiment of the House, the Secretary omitted the first page.

Rep. Bond presented another petition signed by 277 names, protesting against target-shooting on Sunday.

House Bill No. 15, "An Act to amend Section 31 of Chapter LVII of the Session Laws of 1892, approved November 25, 1892, and further amended by Act 6 of the laws of the Republic of Hawaii, approved the 15th day of July, 1895, relating to the terms of the Circuit Courts," brought up in second reading with the recommendation of the committee to indefinitely postpone.

Report accepted. Senate Bill No. 8, brought up in first reading with the report of the committee to insert an item, "Compiling and printing civil laws, \$8,000." Report accepted and item inserted.

Bill No. 18, relating to target-shooting on Sunday, made the special order of the day for Saturday.

Substitute House Bill No. 14 taken up in first reading, passed, and referred to the Printing Committee.

Rep. Robertson moved that the work of election of members of the Council of State be made the special order of the day for Tuesday. Carried.

Rep. Hanuna propounded the following questions to the Minister of Foreign Affairs: "First—Is the Government paying the members of the Hawaiian National Band, now abroad?"

"Second—Do the members support or have they taken the oath of allegiance to the Government?"

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Rockers - - - - - \$7.50.

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128 and 130 FORT STREET.

In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

RUDOLPH SPRECKELS VS. THE PAUHAU PLANTATION COMPANY.

BEFORE JUDD, C. J., FREAR AND WHITTING, JJ.

A corporation declared a dividend of one dollar per share per month, the first payable on the 3d February.

Held, the true relation between the corporation and the stockholder in respect to the declared dividend is that of debtor and creditor, and the stockholder has on demand and refusal an action at law to recover it. It is only in a limited sense that the corporation is a trustee for the stockholder in respect to such dividend.

The assertion by the corporation that a third party claims the dividend is no ground for interference of equity.

The bill not alleging that equity should take jurisdiction to avoid a multiplicity of suits, the Court does not consider the question.

Possible depreciation of the value of the stock on account of withholding the dividends accruing is not ground for equity.

Le Roy v. The Globe Ins. Co., and Beers v. Bridgeport Spring Co. distinguished.

Demurrer sustained on the ground that plaintiff has a plain, adequate and complete remedy at law.

OPINION OF THE COURT, BY JUDD, C. J.

This is the defendant's appeal from a decree of Circuit Judge Perry overruling a demurrer to the bill.

We adopt the following abstract of the bill from the decision appealed from:

The bill alleges that the defendant is a Hawaiian corporation; that Claus Spreckels, of San Francisco, Cal., is its vice-president; that complainant is the owner of five thousand shares, being one-half of the capital stock of said company; that a suit recently brought by said Claus Spreckels against the complainant issued against the complainant's receiving dividends thereon, has since been dissolved; that the defendant has recently declared a dividend of one dollar per share per month, the first of such dividends payable February 3d last; that, after demand, the directors of the defendant corporation refuse to pay to complainant his share of the dividends, on the ground that Claus Spreckels has protested against such payment, unless complainant shall furnish a bond of indemnity to the company, and announce their intention of placing the dividends in question on special deposit in the bank of Claus Spreckels & Co., of which said Claus Spreckels is one of the members; and that the retention of such dividend will materially affect the value of complainant's shares for purposes of sale, and cause to him loss which would be incapable of exact ascertainment.

The prayer is that defendant be declared a trustee to the use of the complainant of all such dividends now and hereafter payable, and be enjoined from paying any of said dividends into said bank.

The sole question for us is whether the plaintiff has a plain, complete and adequate remedy at law.

The nature of the fund which the plaintiff asks the Court to compel the defendant corporation to pay him is well defined in the case of Ford v. Easthampton Rubber Thread Co., 158 Mass. 85 (1893), where the Court says: "It seems to be well settled that, when a dividend has been fully declared, the corporation thereby manifests its intention that the amount of dividend should be considered as having been separated from the other property of the corporation, and as having become the individual property of the stockholders, and that, therefore, when the dividend becomes payable according to the terms of the vote declaring it, each stockholder has a right to demand payment of the proportional part of the dividend which belongs to his shares of stock and to sue the corporation for it if it is not paid on demand." This view is abundantly sustained by text writers and cases. Morawetz, Corp. Secs. 235, 450, 451; Cook, Stock and Stockholders, Sec. 545; Wheeler v. Northwestern Sleigh Co., 39 Fed. Reporter, 348; King v. Paterson and H. R. R. Co., 29 N. J. L., 82 and 204.

The plaintiff does not dispute that he has a remedy by action at law against the corporation, but claims that he is entitled to relief in equity on several grounds. Among them is that the remedy at law is not ample, because the retention of the dividends by the corporation causes irreparable injury to plaintiff by injuriously affecting the value of the stock for the purposes of sale. Any withholding of money due which is the product of property may be said to affect the value of the property. The non-payment of interest on a note affects its value, the delaying to pay rent in one sense lessens the present value of the land to the owner; but these circumstances do not give equity jurisdiction to compel payment of the amount of the note or the rents of the land. We do not find that this is sufficient to take the case out of the jurisdiction of law.

The alleged ground of withholding this dividend is that a third party claims it. This is not of itself a basis for interference in equity.

Another ground for the intervention of equity urged by plaintiff is that there is a trust involved. It is claimed that the dividend declared and set off by the corporation from its other assets becomes a trust fund over which equity has supervision to prevent a misapplication, and that the declared intention of the corporation to place the dividend in the hands of a bank in which the third party claiming the dividend has an interest would be a misapplication of a trust fund. It is not necessary to draw the inference, from the defendant's intention to place the money in a bank, that this would be a misapplication of a trust fund. The object of the defendant may as well be to completely sever and individualize this dividend

from the other assets of the corporation, and to fix more clearly its character as the property of whoever is the legal owner of the stock.

The bill does not state that the bank in which the deposit is proposed to be made is under the control of Claus Spreckels, the alleged claimant of the stock, and that it would thus be more accessible to him. The defendant corporation or the bank would be liable to the plaintiff for the dividend, at the option of the plaintiff. In King v. Paterson, supra, this is discussed and the Court holds that though in a limited sense every deposit held to be paid by another is a trust, the true relation between the stockholder and the corporation holding the declared dividend is that of creditor and debtor. In this case the dividend had been deposited by the corporation in a trust company which had failed, and on the stockholder suing the corporation, the Court said "the debtor has no right without the consent of the creditor, express or implied, to intrust a third party with the fund for the purpose of payment," and the corporation was held responsible in a suit at law.

Another ground claimed to support the bill is that it will prevent a multiplicity of suits, the bill alleging that a monthly dividend of one per cent. has been declared, and if these are withheld the plaintiff would be driven to bring a fresh suit for each dividend. There is no allegation in the bill upon which to found this argument, and we do not consider it, except to say that it is very doubtful if equity would decree in this case that all subsequent dividends should be paid to plaintiff. The plaintiff might meanwhile dispose of his shares or the financial circumstances of the defendant corporation might be materially altered.

Two cases are cited by counsel for plaintiff and they are constantly referred to by text writers and in subsequent decisions to support the proposition of the bill that equity will enforce payment of a dividend unjustly withheld. These are Le Roy v. The Globe Insurance Co., 2 Edwards Chancery R. 656, and Beers v. Bridgeport Spring Co., 42 Conn. 17. In neither of these cases was the jurisdiction of equity questioned. In the first case a dividend had been declared by the defendant corporation and checks on a bank had been called for each stockholder's dividend. Four-fifths of the checks had been called for when a great fire rendered the corporation insolvent, and its affairs went into the hands of receivers and the question raised by the bill of the stockholder who had not taken his check was whether the dividend had been set apart, notwithstanding the insolvency of the company and the passing of their affairs into receivers' hands, or whether it fell back into the general property of the company. Another question was involved in this case: a building of the stockholder plaintiff was insured by the company; the company being insolvent, offered to cancel the policy and the receivers being doubtful of their authority to return any portion of the premium without the direction of the court, cancelled the policy with reservation of the plaintiff's right to claim and receive the unearned portion of the premium. We find, as was stated in King v. Paterson and H. R. R. Co., (supra, p. 596) that the case "does not clearly define the precise character of the relation between the stockholder and the corporation in respect to the dividend," but suggest as a possible explanation of the assumption of the jurisdiction of equity that the case was perhaps brought under the statutes authorizing the appointment of receivers of insolvent corporations, to ascertain to what purpose the fund should be applied.

In the second case, 42 Conn., 17, a dividend had been declared, made payable at such times as might be directed by the board, but the corporation had invested these funds in improvements. Jurisdiction in equity was assumed because no time had been fixed at which the dividends were to be paid; and the court held that the corporation had no right to transfer to surplus account the dividends to the credit of the stockholder. Here was a clear case of the misapplication of the dividend.

In the case before us the clear right of the plaintiff to the dividend is shown without any valid defense for not paying it. The non-existence of a legal defense does not of itself give equity jurisdiction. Other cases are referred to by plaintiff's counsel where equity is applied to compel corporations to issue certificates of stock to the rightful owners and to compel them to pay dividends to the same. Pratt v. R. R. Co., 129 Mass. 44; Sewell v. Boston Water Power Co., 4 Allen 282; Telegraph Co. v. Davenport, 97 U. S. 369. Equity having jurisdiction to compel the issue of certificates of stock, it would follow that it would compel the payment of the accrued dividends and a resort to law would not be necessary.

Beng unable to distinguish the case before us from any other case between any other creditor and debtor for money had and received, where the debtor declines to pay because a third person claims the sum, we hold that a plain and adequate remedy at law is available to the plaintiff, and are therefore compelled to sustain the demurrer. Decree accordingly.

Hartwell, Thurston & Stanley for Plaintiff; W. A. Kinney and S. M. Ballou for defendant.

Honolulu, April 7, 1896.

During the winter of 1893, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

W. KING VS. A. HUTCHINSON.

BEFORE JUDD, C. J., FREAR AND WHITTING, JJ.

H., a sculptor, agreed to pay K. if K. obtained a commission from an association for a "statue." No commission for a "statue" was obtained, but after three years a commission for a "bust" was obtained from the association. Held, that H. is not liable to K. on the agreement to obtain a commission for a "statue." "Statue" construed not to mean or include a "bust."

OPINION OF THE COURT, BY WHITTING, J.

This is an action of assumpsit for \$200 upon the following contract, viz: "Studio, Nuuanu Ave., Honolulu, March 21, 1891.

"I agree to pay Mr. William King (two hundred dollars) on receiving the commission to execute a statue for the Kalakaua Monument Committee or as soon as moneys for said statue are paid into my hands.

ALLEN HUTCHINSON"

Judgment was rendered in favor of the plaintiff by the District Magistrate of Honolulu, and defendant appealed on the following points of law:

"1. The agreement is illegal, being made by one whose duty it was to obtain the best contract without favoring any person, the appellee, W. King, being a member of the Kalakaua Monument Association.

"2. The agreement has not been performed (a) by obtaining (if that had been done) a contract for a statue, and (b) because such contract for a statue was not obtained."

On the second point, the evidence showed that on March 21, 1891, the defendant approached plaintiff with an agreement to assist him in getting a contract from the Kalakaua Monument Association for a commission for a statue. Hutchinson claimed that King's services would be of value to him, and insisted upon giving King the agreement in question, which defendant wrote out himself. Plaintiff testified that he rendered the services, and defendant got the "commission to execute the bust or statue, and had been paid \$1,800 or \$2,000." The defendant testified that at the time of the agreement with King there was a distinct understanding that it was for a statue and for a sum of \$19,000 at least. "I never procured the statue; I did not get the statue because the whole thing lapsed. Three years or more before it was revived and then it was brought to a head immediately in June, 1894. I got the commission for bust by inducing the members to attend the meeting to consider a proposition I had put in to make a bust of Kalakaua; a bust was made."

M. P. Robinson testified that he was a member of the original committee in 1891, when the association was first organized; the object of the association was to erect a full-sized bronze monument of Kalakaua.

On the second point raised, the question is whether the contract for a "bust" comes within the agreement to pay for a commission for a "statue."

"Statue" is defined: "A lifelike representation of a human figure or animal in some solid substance as marble, bronze, iron, wood." Ogilvie's Imperial Diet.

"A solid substance formed by carving into the likeness of a whole living being; an image as a statue of Hercules or of a lion." Webster's Diet.

"A plastic work representing a human or animal figure generally in marble or bronze, especially such a work nearly life-size or large as distinguished from a statuette and preserving the proportions in all directions as distinguished from relief." Standard Diet.

"A figure of a person or animal made of some solid substance, as marble, bronze, iron or wood. \* \* \* A sculptured cast or molded figure properly of some size (as distinguished from a statuette or figurine and in the round (as distinguished from a relief or an intaglio)." Century Diet.

"Bust" is defined: "In sculpture. The figure of a person in relief showing only the head, shoulders and breast. The term may be applied to the head or neck only or to the head and neck with the shoulders and breast or to the head with the whole chest or to the head, neck, breast and shoulders with the arms truncated above the elbow." Century Diet.

"A piece of statuary representing the upper part of the human figure, including the head, shoulders and breast."

"The proportion of the human body included between the head and waist whether in statuary or in the person." Webster's Diet.

"The human head, shoulders and breast generally without arms as represented in sculpture." Standard Diet.

Thus there appears to be a clear and well-defined distinction between a "statue" and a "bust," and the contract being "to execute a statue," the plaintiff cannot recover on this contract, he failing to prove that the original contract of March, 1891, was carried out. The fact that three years passed before any commission whatever was given by the Kalakaua Monument Association tends to confirm the view that the idea of erecting a statue of Kalakaua was abandoned, and naturally the contract to pay King fell with it.

We hold that the commission to execute a "bust" was not in fulfillment of the King-Hutchinson agreement on which action was brought.

The plaintiff, however, claims that the defendant ratified the change from a "statue" to a "bust" so that he was liable as if the original agreement had been for a "bust" or "statue," and relies on evidence of Hutchinson, viz: "I received first installment \$ or 4 months after I got commission. Had conversa-

tion with King day before. He said bill he had for me was good; I said I did not consider it good, as original purpose had failed; I did offer to compromise his claim by payment of \$100, but I said this because he gave me to understand he would put great difficulties in my way; I said to him, "as \$200 stands to \$10,000, so does \$40 to \$2,000; be agreed to accept the \$100 nothing to be done; he did agree to accept the \$100 if I paid it out of the first money received. I agreed to pay King \$100 on the following day on the first payment being handed over to me by the treasurer; this I would have performed had it been in my power. I told King that owing to my finances being in the possession of somebody else I had undertaken a contract I could not perform, but that I was willing to give a bill payable on the next installment; this he declined and said he would go back on the original note; I then accepted the issue."

This is not sufficient to ratify the original agreement, nor can he have the effect of inserting the word "bust" in the original contract or to cause the word "statue" to be construed to mean or include the word "bust." At most it was a new contract or an offer of compromise of a disputed claim, and in the present action the plaintiff cannot rely upon it to recover.

It is unnecessary to consider the first point raised.

The appeal is sustained, judgment reversed and the case remanded to the District Magistrate to enter judgment for defendant.

P. Neumann for plaintiff. J. M. Monarrat for defendant.

Honolulu, April 8, 1896.

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**Hawaiian Gazette.**

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

FRIDAY, - - - APRIL 17, 1896.

The report of the Minister of Finance has been received and shall have early attention. The statistical portions are very interesting and will afford food for much thought.

If it is true that the Portuguese leaders are seriously contemplating a petition to send recent arrivals from the Orient back to their native country, our Portuguese friends are preparing to make the most absurd mistake of their lives. If the Chinese and Japanese paid their passage money and comply with the usual conditions placed upon immigrants, they have quite as much right to land as Americans or Portuguese. Although we may have too many Oriental representatives in the country, they cannot be kept out by drastic measures.

About how much goes out of this country to absentees we cannot say. In good years it cannot be less than a couple of millions. These millions are spent in Europe and the United States. Now men who draw money from a place, while living elsewhere, soon lose interest in the place and regard it as the absentee landlord of Ireland did in the beginning of the century. All their hopes and desires and aspirations are centered in the country they have elected to live in. The country where the estates remain is merely regarded as a milch cow to be drained of every drop of milk possible. We can quite believe that such men are capable of selling out to the sugar trust. In fact there is a whisper to that effect.

Senator McCandless is sound in his desire to prevent any legislation that may react upon our freedom of trade with the United States, but he should first be positive that there is danger before crying "Wolf, wolf!" The Senate made a serious mistake in passing the live stock license over the heads of members who wished to make a more thorough investigation of the matter. If it is true, as stated by Senator McCandless, that the title of the bill should be "An Act to create monopolies in the live stock business," it is highly proper that there should be a complete renovation of the whole license system. By tacking a license upon nearly every branch of legitimate business, why are we not assisting in the creation of numerous monopolies? An income tax may be inquisitorial, and it may force a man to pay a premium on prosperity, but it does not ask him to pay for his prosperity before he realizes on it. Provided this country desires to shut out the men of small capital, we know of no better way of doing it than by continuing the license system.

**THE CUBAN RESOLUTIONS.**

The recognition of the Cuban insurgents by the United States now rests wholly within the discretion of President Cleveland. The concurrent resolutions passed by Congress do not bind the President to any particular course. They simply leave him free to recognize the belligerency of the Cubans or let the matter remain just where it is. They are an expression of sympathy for the men now classed as rebels, and amount to little more than a moral benefit.

While there is no doubt that a popular vote of the United States would declare decidedly in favor of prompt recognition, the question which President Cleveland has to pass upon is a delicate one. There are already claims against the Spanish Government amounting to some \$30,000,000 for damage done American sugar plantations by the Cubans, and although opinions are divided as to the final outcome, it is highly probable that by formal recognition of the belligerents, Spain would be released from any responsibility in connection with these claims, even in event of final victory. Another point to be considered is that Spain could stop and search any and all American vessels and seize contraband goods. This would bring about a condition of affairs decidedly unsavory to American shipping interests.

Taking the situation as a whole, it has now come to the point where Americans can show to what extent they are willing to go down into their pocketbooks in order to aid the Cubans in gaining political liberty. The monetary interests of the country will undoubtedly bring influence to bear upon the President to allow the matter to rest where it is. President Cleveland has never put himself on record for or against the Cubans, and he is consequently free to act or file the resolutions away in his innocuous desuetude pigeon hole. Should he follow the latter course, Cuban belligerency will be dead so far as the present Congress is

concerned. A joint resolution would force the hand of the President, but the time of adjournment is so near that it is hardly possible that another set of resolutions could be passed before the end of the session.

It now remains to be seen whether Cleveland will listen to the money powers or follow a jingo policy and steal powder from the Republicans for campaign purposes.

**GIVE SCIENCE A PLACE.**

The ideas on the extension of our meteorological observations expressed by Douglas Archibald in his letter to C. J. Lyons are by no means new to the scientists of this country. As in all new countries, the people of Hawaii have been too much taken up with the question of dollars and cents to turn their attention or capital toward scientific matters. It was only about a year ago that the sugar planters came to a realizing sense of what assistance science might render them. In the appropriation of public funds some of our people begrudge the small pittance allowed for the services of valuable men in the agricultural department, and we venture to state that a good proportion of the people are inclined to believe that the meteorological work of Mr. Lyons does not amount to much.

It is only a matter of time, however, when the people will be forced to come out of the present state of scientific lethargy. The practical adaptation of scientific research is steadily on the increase in the countries about us, and unless Hawaii is to be left sadly in the background it must pay more strict attention to the signs of the times. One has only to note the growth of the scientific colleges in the United States and the growing importance of the agricultural experiment stations in every State of the Union to be convinced that there is something more than a mere quack theory back of this scientific extension of the last decade.

It is true that with increased facilities for observation the meteorological data obtained from this country would be of no little value to the United States, and by making closer scientific connections with that country Hawaii would also derive a practical benefit. The Weather Bureau of the United States is not maintained as a source of amusement or to give scientists work. The practical application of the observations made have proved invaluable to the agricultural interests, and each year is adding new benefits.

The expense of extending our system of meteorological observations so as to create a well organized department covering all the islands would be small, and although the Government would not realize twenty per cent. on its investment today, or even tomorrow, it would be laying a good foundation upon which a statistical structure might be built that will render a reward in the near future.

Climate is Hawaii's stock in trade, and it becomes our people from a purely business standpoint to post themselves upon the details of our atmospheric capital.

**THE SOUDAN.**

The English expedition into the Soudan is likely to end in disaster. England is only once again making the same mistake of sending an inadequate force to do a mighty work. Moreover, the bulk of the force being almost entirely made up of Egyptian troops, commanded and drilled, it is true, by British officers, it is a doubt if such troops will stand by when the time of trial comes, and the howling hordes of fanatic Dervishes rush upon the squares. It must be remembered that it was all the flower of the British army could do eleven years ago, to withstand the attacks of just such fierce fanatics.

The condition of the Soudan since the death of the Mahdi has become appalling. His successor, Abdulahi, is an ignorant, vicious and evil man. The moral condition of the whole province is, according to Staten Bey, frightful. Staten Bey, whose book, "Fire and Sword in the Soudan," has been recently published, was an officer under Gordon, and appointed governor general of the province of Darfur. In 1884 his province was overrun by the Mahdi's troops and he was obliged to surrender. He remained in captivity until last year when he managed to escape. Naturally such a man can give a good picture of the condition of affairs. What civilization had spread through the Soudan during the Egyptian occupation had been swept away. The Arabs have seized all the best lands and driven out the owners. Slavery is rampant. There is no such thing as justice. Life is not safe. No European is allowed to enter the Soudan.

But it is not sufficient for these wretches to have devastated the Soudan. A holy war has been preached among them and they are determined to spread Mohammedanism of their peculiar type at the point of the sword. They have threatened Kassala, and it is to the support of this place the English army is advancing. With the army

is the same Staten Bey whose book we have called attention to. He goes in the capacity of guide, his knowledge of the country being very thorough. Should the expedition be unsuccessful and Staten Bey fall once more into the hands of the Arabs, his fate would be indeed an unhappy one.

Of course, should the expedition fail, another stronger one would have to be sent. The end will be the same. The Soudan will have to be brought into the sphere of Egyptian influence once more and the provinces administered for some considerable time by English and other European officers. In this way a fertile and populous country will once more become a useful member of the world of states. But before this is accomplished a vast amount of good lives will be wasted and lost.

Mohammedanism from its inception has been a curse to the world. In its stern and ascetic aspect it is a menace to civilization and in its degeneration and laxity it is a menace to all morality and progress.

The next news from the Soudan should be very interesting.

**THE LAND TAX.**

The Hawaiian land tax is one about which much friction occurs, because of inequitable assessments. But at present the assessors have not, in their possession, that full information regarding the land which will enable them to tax equitably and yet get for the Government all the taxes which are due it. They really lack information regarding the land itself.

A man comes from Kailih or Manoa, or even from Honolulu, and the tax assessor is, in a majority of cases, obliged to rely on the man's statement of what he has, because he has no data by which he can prove or disprove the statement made.

Taking Honolulu itself, there are no maps showing present ownerships by which the size of the lot, the street frontage, the location, and the relative value as compared with other lots can be known. For this reason inequities arise which are frequently complained of, lots of a similar location being valued upon a different basis. The criterion, often adopted, of sale by auction is not necessarily a good one, because circumstances may have caused a lot to go above or below its real value. For example, not long ago on Nuuanu street, one lot sold at \$500, owing to lack of competition in bidding. A short time after, a place one-third the size and not more than one-third the actual value of the first lot, sold for \$1,000. In such a case it is obvious that an assessment based on the prices paid for the lots, does not represent the true value of the lands. What is true of Honolulu is true, in a more marked degree, of lands outside, where information can be less readily obtained.

As a remedy for the inequitable and at times insufficient taxation we propose the following:

The tax assessors should have in their possession plans showing the present owners or claimants of land, with all information on such plans, necessary to make an estimate of real values. For instance, in Honolulu the plans should show size of lot, street frontage, location, owner or claimant. An accurate account of recent sales should be entered, and if leased, the amount of rent should also be entered. This would enable the assessor to compare values, to check any statements made to him, and to know whether all the land in the block in question had been returned.

The same method, with some modifications, would apply to lands out of town. Rice land, kula land, taro land, sugar land, and so forth, would then be mapped out, their acreage known and the amount of the land tax could be calculated very closely and be distributed equitably.

In plain words, the chief difficulty in the way of assessors at present is that they have not and can not get the necessary knowledge to tax equitably, no matter how earnestly and honestly they set about their work.

**THE FINANCE REPORT.**

The report of the Minister of Finance consists of four parts. First, twenty-six pages from the pen of the Minister himself, then forty-six pages of tables of expenditures prepared by the Registrar of Public Accounts, followed by 258 pages of Custom House report, and lastly, eighteen pages from the Postmaster-General.

With the portion due to the Minister of Finance himself we are disappointed. We expected a budget—a financial review with a statement of the income for the next two years and what each specific tax was likely to yield. There is no such statement. We are told that the current revenue is \$1,700,000, but not a line of detail nor a word as to the possibilities of its increasing or decreasing. The Legislature must continue to work in the dark, for they are appropriating money and the Minister of Finance gives them no clue as to what the estimated income may be.

We only know that it is likely to fall short of the needs of the country. But we are not told how it is to be met.

Mention is made of the change of time in the assessment of crops, but no mention is made of how much is expected to be gained by the Government from this change. When a reform is made in the taxing methods the Legislature and the people should know what advantage is to be expected. Some calculation should be made and an approximate value arrived at. Unless a showing can be made that the change gives a direct benefit in dollars and cents, it is very little use making it. The same is true of the license law. It is proposed to "codify the many Acts," and as a fact we now have the license Act before the Legislature. But the Minister does not figure out how much revenue he expects to get from his licenses. Many of them are exceedingly annoying and cause friction. If a great increase of revenue is to come from them it might be worth while to stand the friction, but no one seems to know or has made it his business to calculate what income may be expected to be returned when the Act goes into operation. But if very small sums are to be realized we fail to see why the friction should be incurred.

We have suggested in these columns a tax which would certainly raise the revenue \$200,000 annually, and we believe that it would raise more. But we have yet to be shown what advantage is to be gained by licensing a few barbers, doctors and lawyers. We had hoped to find some explanation of these matters in the report of the Finance Department.

**SUNDAY TARGET PRACTICE.**

The Sunday shooting law that is now before the House of Representatives presents almost as serious complications as the Act to Mitigate, and there are certain practical facts and conditions which we must perforce recognize in considering the moral phase of the question. We have a condition of affairs in this country that requires the presence of a military organization. That organization, to attain a proper degree of efficiency, must give a certain amount of time to drills and target practice. A body of men who aim at a mark and hit the wind are worse than none at all, and past experience has shown that the Government forces, if not properly trained, may be in quite as much danger from the guns of their friends as from those of the enemy. Precision in firing is quite as necessary an accomplishment for the men who carry guns as precision in marching and discipline in the company. In fact, when a body of armed men get in a hot place it is not one of the tenets of military law that they shall depend upon their leg force to get out of it. Our volunteer forces are not in the military business for display. If such were the case our volunteer companies and the Citizens' Guard would dwindle to a mere handful.

Our present military regulations very properly demand a certain amount of target practice. Now, the question arises, what time shall they devote to this work. A large proportion of the military and Citizens' Guard are composed of working men, and three companies at least of the volunteers are made up of day laborers, whose employers demand all the time that might be used for target practice, with the exception, perhaps, of an hour Saturday afternoon and Sundays. These men are ready to stand by the Government in time of trouble, and also willing to devote one or more evenings of the week, after a full day's work, to drills. These same men are also willing to take time for target practice if the community will allow them to take such time as the dictates of their own conscience suggest.

We have it from a reliable source that not more than twenty per cent. of the entire volunteer armed force of the country indulge in target practice on Sunday, and the majority, if not the whole of this number, is made up of men whose only leisure time is on that day. None of the paid military are allowed to practice at the range on Sunday. The people of the community who oppose Sunday target practice should ask themselves a number of practical questions. Are we willing that the volunteer forces should fall below their present standard of proficiency? In our military force do we want men who can shoot, or men who can simply make a good display on parade? And finally, are the business men of this town willing to allow their employes to take time from the workshop, without deducting that time when pay day comes around, in order that those employes may have an opportunity to go to the rifle range on week days?

If our military companies were on the same basis as the militia companies of the United States, we would most certainly say that target practice on Sunday should be made a misdemeanor, but under existing conditions we must admit that there are two sides to the question. What are we here for? The

military asks. And the answer comes, "For an emergency." There are plenty of target ranges where those using them can be out of sight and sound of residences, and those who shoot on Sunday should be obliged to use such ranges. Furthermore, the military department should make strict regulations to prevent the gathering at the range from becoming a Sunday jollification; but until the country has no further use for military protection, or until employers are ready, as they should be, to go down into their pocketbooks to protect the Sabbath, we cannot support the proposed absolute prohibition of target practice at any time which may be selected by those who volunteer their services for the safety of the country and are willing to risk their lives in a fight if called upon to do so. Self-preservation is the first law of nature. The homes of Hawaii must be protected from foes that may threaten, and until the American flag floats over these Islands, the people of the country must be constantly prepared to meet an emergency. We have full confidence that the Executive head of the military department will not allow Sunday target practice to pass beyond the limits of absolute necessity.

**PRESIDENT ANDREWS ON THE "HAWAIIAN MUDDLE."**

The April number of Scribner's Magazine contains the last installment of a "History of the Last Quarter Century," by President Andrews of Brown University. The entire work is to be published in book form in the latter part of this year, and will form a valuable hand-book for reference.

In his political sympathies the author is a pronounced silver mugwump, and an ardent admirer of Cleveland. At the same time he has evidently taken great pains to collect accurate information, and to do justice to all parties. It is therefore to be regretted that in the section entitled "The Hawaiian Muddle" he has been grossly misled in regard to some important facts, but still more in regard to the deep underlying causes that brought about the revolution of '87 and '93.

With all honesty of intention he gives his readers a wrong impression more by ignoring certain important factors in the result than by false statements. As compared with Blount or Nordhoff, he is a model of fairness. When treating of the period that preceded reciprocity, he repeats the stale fiction that "the sons of the missionaries" \* \* \* roughened Hawaii's upward path by taking the chief offices of state and a rich portion of the land." Following Blount's guidance, he represents the Constitutional struggle during Kalakaua's reign as being occasioned by the importation of Asiatic and Portuguese laborers, "largely superseding the Kanakas," and by the King's jealousy of the growing wealth of the planters.

In fact, Kalakaua advocated unlimited Chinese immigration, and the Hawaiian elements in the population against the "haole."

Our author skims over the Moreno episode and the intolerable abuses of the following seven years culminating in the famous opium bribery case, with the remark that the King "found himself in the power of a reactionary clique as unprincipled as any of the 'missionary party.'" He states that "in 1887, after secret preparations, the progressists marched to the Palace under arms and extorted a new Constitution, which reduced royal authority to a shadow."

The facts are that the grievances of the decent part of the community, both native and foreign, having been openly discussed in the papers for many months, and formulated at an immense mass meeting, were presented to the King by a committee of unarmed citizens. The revision of the Constitution which took place the following week left to the King larger political powers than are exercised by the Queen of Great Britain; for example, the right of personal veto of a law.

President Andrew's account of the revolution of 1893 is much fairer than the foregoing, but is marred by the omission of essential facts. For instance, he omits all reference to the Legislative session of 1892, or to the lottery and opium bills. Of the ex-queen he says: "Biding her time this shrewd and unscrupulous woman took advantage of a split in the dominant party to effect a coup d'etat."

He omits all reference to the mass meetings of January 16, 1893. In regard to the landing of troops from the Boston, he says: "The troops landed sooner than most of the committee (of safety) expected or desired, giving some color to the allegation that this Act really caused the revolution." We have no great fault to find with the remainder of the passage, although the author's prejudices occasionally crop out, as when he makes the exaggerated misstatement that during the temporary protectorate of February

and March, 1893," the marines of the Boston paraded through the Honolulu streets thrice each day."

Again, after mentioning Mr. Stevens' recall in May, 1893, he states that the Provisional Government during the late protectorate "had mustered a force of 1,200 soldiers, acquired control of all arms and explosives in the islands, enacted alien and sedition laws, suppressed disloyal newspapers and decreed that any one speaking against the Provisional Government should be liable to a fine of \$100 and to imprisonment for thirty days."

The absurdity of the above needs no comment. The "1,500 soldiers" must include those patriotic citizens who turned out to a man to suppress the insurrection of January, 1895, and who freely gave their services to stamp out the cholera epidemic of last September.

If any disloyal newspaper has been suppressed, or if anyone has been punished by fine and imprisonment for speaking against the Provisional Government, we have yet to hear of it. The attitude of some Royalists has strongly resembled that of Messrs. Dodson and Fogg towards Pickwick.

President Andrews plainly disapproves of Cleveland's abortive attempt to restore the Queen, but thinks that "but for her stubbornness (in regard to amnesty) it would probably have succeeded." He concludes by quotations from the redoubtable Prince Kuniakua and from Minister Willis favorable to the Government of the Republic of Hawaii.



**All Run Down**  
Always Tired, Sleepless and Without Appetite

**Blood Vitalized and Strength Renewed by Hood's Sarsaparilla.**  
"C. I. Hood & Co., Lowell, Mass."  
"For a couple of years, I was subject to feelings anything but good. I always felt tired, I could not sleep at night and the little I could eat did not seem to benefit me any."  
**I Did Not Have Any Ambition**  
to go around or work and in fact was not able to do a good day's work. I happened to pick up a circular embracing advertisements and testimonials for Hood's Sarsaparilla, and after reading

**Hood's Sarsaparilla Cures**

ing them decided to give Hood's Sarsaparilla a trial. I have taken five bottles and must say that I have derived wonderful benefit from it and

**Feel Like a New Man.**  
I would recommend it to all sufferers and would urge them not to hesitate but to decide at once to take Hood's Sarsaparilla. PAUL M. WEBER, 1112 North Tenth Street, Reading, Pennsylvania.  
Hood's Pills are prompt and efficient, yet easy in action. Sold by all druggists. 2c.  
HOBSON DRUG COMPANY,  
Wholesale Agents.

Auction Sales by J. F. Morgan.

**SALE OF VALUABLE REAL ESTATE.**

In pursuance of an order of the Circuit Court of the First Circuit, the undersigned will sell at Public Auction at the Auction Rooms of Jas. F. Morgan, Honolulu,

**Saturday, April 18**

AT 12 O'CLOCK NOON.  
All of the Following Described Real Estate:

Lot situate on the muku side of King street, near Alapai street, in Honolulu, having a frontage of 50 feet on King street and a depth of 150 feet and adjoining the premises of Mr. J. B. Albertson, being the same premises conveyed to J. Alfred Magoon, Trustee, by Kawainui and Umi, his wife, by deed dated May 25th, 1891, recorded in the Registers Office, Oahu, in Book 133, pages 63 and 64.  
Terms cash. United States gold coin.  
Conveyance at the expense of purchaser.  
Upset price \$1550.  
J. ALFRED MAGOON,  
Guardian of Rebecca Faneu Humeku.

The above property is particularly desirable on account of its situation and surroundings. 1745-7t

**EXECUTOR'S NOTICE TO CREDITORS.**

NOTICE is hereby given to all persons having claims against the estate of John Thomas Waterhouse, Jr., late of Honolulu, deceased, to present the same to the undersigned within six months from the date of the publication of this notice, or they will be forever barred.  
ELIZABETH BOURNE WATERHOUSE, Executor of the will of John Thomas Waterhouse, Jr.  
Honolulu, April 7, 1896.  
4272-St 1749-4w

FRANK GODFREY'S CASE.

Reply to Rep. Winston's Pertinent Question.

SENATORIAL MORNING TALK.

Tax on Legacies—Rep. Robertson's Amendments Lost—Questions Regarding Treatment of Portuguese. A Member's Opinion of the Police.

THURSDAY, April 16.

Thursday's session of the Senate lasted about twenty minutes. Communications from the House were read stating that the bill relating to the terms of the Circuit Court on Maui had been indefinitely postponed, and that a resolution had been passed providing that no new bills should be introduced after April 25, except by the Executive or a Legislative committee.

As there was no other business, the House resolution was taken up.

On motion of Senator Lyman the time limit on the introduction of new bills by members was placed at April 30.

On motion of Senator Baldwin the vote on the third reading of the live stock bill was reconsidered and the bill referred to the Committee on Commerce. Adjourned.

House of Representatives.

A good deal of time was spent in the lower House yesterday in asking and obtaining information from the Ministers. Rep. Hanuna learned that the members of the Hawaiian Band in the United States were running an independent organization and receiving no support from the Republic. He had hardly heaved a sigh of relief at this answer when slap bang came the information that the members of the band had not taken the oath to the Republic. Until he collected his scattered thoughts and arrived at the conclusion that it was about an "even Steven," he was sad. Now Rep. Hanuna can write to his constituents that the country is safe and they may plant another court house tree.

Minister Smith's reason for not capturing Frank Godfrey's assailants in September last seemed to be entirely satisfactory to the propounder of the questions as well as to the House. Relative to this, Mr. Godfrey, through Rep. Kaeo, now seeks information as to correspondence between this Government and Minister Willis on the subject of damage claims.

Speaker Naone announced the receipt of the answers of the Minister of Foreign Affairs to the questions propounded by Rep. Hanuna, as follows:

First question—Does the Government support the members of the Hawaiian National Band now abroad?

Answer—No. Question 2—Do the said members support or have they taken the oath of allegiance to the Government?

Answer—No. Communications from the Senate announced concurrence of that body in House amendments to Senate Bill No. 11, relating to Chinese immigration; passage in third reading of House Bill No. 16, relating to gambling and gaming; also transmission of certified copy of Senate Bill No. 25, making regulations for buildings within the fire limits, which passed third reading in the Senate Wednesday.

Rep. Richards reported for the Printing Committee that House Bill No. 17 and House Bill No. 20, substitute for Senate Bill No. 22, had been typewritten.

Third reading of House Bill No. 17, relating to libidinous solicitations, announced on the order of the day.

Bill passed third reading unanimously.

Third reading of House Bill No. 20, relating to water rights and private ways.

Bill passed third reading unanimously.

Rep. Robertson moved that Senate Bill No. 25 be read first time by title. Carried.

Rep. Robertson moved that the bill be referred to the Printing Committee. Carried.

Rep. Richards reported that House Bills Nos. 22 and 23 had been printed. House Bill No. 22 taken for consideration, section by section. Referred to Judiciary Committee.

Under suspension of rules Rep. Haes presented the following questions to the Attorney-General:

"Why has the Attorney-General's department discriminated against the Portuguese in the matter of the late row on Punchbowl and Emma streets, by requiring bail of them, and allowing 'Tricks' Nelson, the acknowledged originator of the row, to go without bail on three charges?"

"Second—Why has your department entered nolle prosequis in the cases of police officers Espinda and Wells, without investigation, or notice to counsel assisting the prosecution, who were arrested upon legal warrants issued by Judge de la Vergne, of the District Court of Honolulu?"

Minister Smith, in answer, said that there had been no discrimination between the Portuguese and "Tricks" Nelson. The charges against the two parties were of an entirely different nature.

In relation to the row at the corner of Punchbowl and Emma streets, there

was serious interference of certain Portuguese with the police officers on duty there. Arrests were made. The matter is pending investigation now. Pending such investigation warrants were sworn out against police officers concerned by certain Portuguese. Such action makes confusion in the case before the Court. The whole matter will be thoroughly investigated and if any officer is found to have overstepped his authority he will be attended to.

Rep. Kaeo—Was "Tricks" Nelson let out without bail on the evening of the row?

Minister Smith—I cannot answer that question. The offense of Nelson was of very much less magnitude. He was arrested before the Portuguese were brought in, also.

Rep. Robertson said the difficulty was in the Attorney-General's department. The statements of officers were taken as Gospel truth and they were allowed to go free, while innocent people were punished. In cases of ruffianism on the part of the police officers, these men were seldom even reprimanded. Rep. Robertson referred to a recent case of the kind at the corner of Fort and Berea streets, where the circus tent used to stand. Two people got into a row. Two policemen on duty at the place jumped in and struck about wildly, hitting people right and left. In this confusion the principals in the fight escaped and two reputable young men, entirely innocent, were arrested, rough handled, taken to the receiving station and after some time allowed to go on their own recognizance. The case was brought up in the District Court, and after two or three postponements, finally nolle prosequi because it had probably been learned that the young men had nothing at all to do with the affair. The policemen concerned are still on the force. They should have been tried for assault and battery and dismissed from the force.

Rep. Robertson cited another case of one of the officers against whom complaints have been made, and a poor old drunken man. The latter was marched down to the police station and just before entrance at the door he was struck in the back of the neck by the police officer. It is a fact that police officers can do almost anything they like, and yet go free. They can treat people in all sorts of outrageous ways and still go unpunished while innocent people are prosecuted.

Minister Smith to Rep. Robertson—Did you report the case to the Marshal's department?

Rep. Robertson—I did not consider it my duty to report the case. There were other police officers who saw the whole thing.

Minister Smith said that the policemen on a whole were a patient and faithful set of men. Perhaps there were cases of ruffianism, but there were such in every country. Rep. Robertson should have reported the case. The word of police officers was not always taken. In regard to the row on the corner of Emma and Punchbowl streets, there were responsible parties present who saw the whole affair. Among these was President Dole, who gave the order to the police to clear the streets.

Rep. Kaeo propounded the following questions to the Minister of Foreign Affairs:

"First—Has there been any correspondence between the American Minister Resident, A. S. Willis, and the Department of Foreign Affairs, Republic of Hawaii, on matters pertaining to any claim for damages by Mr. Frank Godfrey against the Republic of Hawaii?"

"Second—Has there been any correspondence between the department and the Secretary of State of the United States of America regarding any such claim?"

Minister Smith made answer to the question recently propounded by Rep. Winston, as follows:

"In reply to the questions propounded by Rep. Winston in relation to the action taken by the Government to ascertain who were guilty of committing the assault upon Mr. Frank Godfrey, in Honolulu, on the 17th of September, 1895, I would state:

"That upon learning of the outrage committed upon Mr. Godfrey, the Marshal immediately began to make investigations to obtain evidence as to who were the guilty parties. He conferred with me upon the subject and in view of the manner in which the offense had been committed, and the circumstances surrounding the case, we both deemed it best to work quietly and seek to solve the mystery.

"Both the Marshal and I endeavored to ascertain from Mr. Godfrey if he could give any information upon the subject.

"I first heard of the matter on the morning after the night upon which he was assaulted, and although my time and attention were very much engaged with matters connected with the cholera epidemic which then prevailed, I went to Mr. Godfrey's residence in Kapalama in the afternoon of that day, and sought to obtain information upon the subject.

"I expressed my regret at the occurrence, and desire to apprehend the offender, and asked if he knew who the parties were, or could give any information which would assist in ascertaining who they were.

"He seemed very unwilling to make any statement about the matter, but after repeated inquiries he said: 'I have my ideas about it, and may tell some time.' After urging upon him the importance of giving all the information he had, or making suggestions which might assist the officers, he reiterated that he 'might sometime tell.'

"I asked him if there was anything about the appearance or size of the parties, or their voices, which gave any clue as to who they were, he repeated his former reply, but finally said, 'they are not far from your office.'

"After some further conversation I left him, saying that whenever he had anything to communicate upon the subject, or learned anything further as to the identity of the parties, I would be very glad if he would inform us.

"The Marshal informed me that he also called upon Mr. Godfrey and his experience with him was very similar to my own.

Awarded Highest Honors—World's Fair. Gold Medal, Midwinter Fair.

DR. PRICE'S CREAM BAKING POWDER MOST PERFECT MADE. Pure Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant. In all the great Hotels, the leading Clubs and the homes, Dr. Price's Cream Baking Powder holds its supremacy. 40 Years the Standard. LEWIS & CO., Agents, Honolulu, H. I.

Mr. Godfrey has never called upon me since in relation to the matter, nor have I heard of his offering any assistance in seeking to ascertain who the guilty parties were.

"The Marshal and his officers made diligent effort to obtain evidence upon the subject, but never obtained any which would justify making arrests.

"No reward was offered for the detection of the parties. The circumstances of the case were such that it did not seem likely that offering a reward would induce any one connected with the affair to give evidence.

"Efforts are still being made to obtain knowledge of the identity of persons who committed the assault.

"As to the 'buried alive' posters, I would state that efforts were made to discover the author of those posters, but without satisfactory result. There were those who asserted their belief that Mr. Godfrey was the author, but proof of this was not obtained."

A communication from the Senate announced passage with amendment of the concurrent resolution regarding the introduction of bills into the Legislature. The limit of introduction was set for April 30th, instead of April 25th, the date adopted by the House. A motion that the House concur in the action of the Senate carried.

Second reading of House Bill No. 23, an Act to amend the Session Laws of 1892, in regard to legacies, etc., passed and was referred to the Printing Committee.

Rep. Robertson—The law of 1892 required tax of 5 per cent. on all estates exceeding \$500, but the law made several exceptions: It would only be in cases of bequests to distant relatives or strangers. The Ministers brought in a bill for still further exceptions. We are of the opinion that it is better to subtract from than to add to the exceptions. If the amendments are made the law will not work harshly and will tend to increase the revenue. I move the motion pass.

Rep. Winston—Why should charitable societies be exempt? It seems to me that where they get funds so cheaply that they should be willing to pay something to the Government by way of tax. I move that they be included.

Min. Smith—I think it me there is more in taxing inheritances to brothers and sisters than to grandchildren. I move that grandchildren be exempt for it is a manifest injustice to allow a brother or sister to be exempt and the grandchildren be taxed. It sometimes happens that the parents have to support the children and sometimes, too, the grandchildren have to support their parents. It is their duty more than the brothers and sisters, and I think it is more fair to exempt them than brothers and sisters.

Rep. Robertson—I think it would be a great mistake to insert grandchildren. What we want is an increased revenue. Why should not every one pay the tax? It is something they acquire for little or nothing. I am in favor of taking out corporations and institutions. They sometimes fall into vast wealth, and it strikes me they should be willing to pay the tax. I certainly object to exempting grandchildren.

Min. Smith—I will agree to Mr. Winston's motion when the Government is in a position to exempt those institutions from ordinary taxation. They are not money-making bodies, but are for the purpose of assisting others.

Rep. Winston—The fact that the institutions pay no ordinary tax is the best argument to have them pay inheritance tax.

Motion to exempt grandchildren carried.

Rep. Robertson moved that institutions and corporations exempt by law from other taxation be inserted as liable to inheritance tax.

Rep. Bond thought the charitable institutions are a benefit to the public but because we give one loaf of bread is there a necessity for giving a second? As has been said before, the legacies came to them free and it would not be a source of expense to them.

Minister Smith—If this amendment should operate, a legacy of \$5,000 to Kawaiahao Seminary would be subject to a tax of 5 per cent. If a man should give it during his life-time it would be free.

Rep. Hanuna—I am in favor of retaining those societies in the bill. The officers perform their duties free and the Government should not aim to put that expense upon them. The Government does not have to pay out for education of children as it otherwise would.

Amendment by Robertson lost.

Rep. Robertson moved that the section be indefinitely postponed. The Legislature of 1892, in its wisdom, enacted a law which would increase the revenue. The Legislature of 1896, in its ignorance, is trying to tear that to pieces and establish ridiculous meth-

ods of taxation. Instead of increasing the revenue by wise methods they are reducing it by foolish ones.

Rep. Hanuna—I move the section pass as amended. The Legislature of 1892 may have been a wise one, but we know that it passed one law that upset the whole kettle of milk.

Rep. Bond—I do not think that this is a retrogression. This is a better law than the old one. If we must choose between grandchildren and societies mentioned here I am in favor of the grandchildren. When it came to a vote I was doubtful about striking out societies because the Attorney-General's remarks put new light on the subject. I move now to strike out everything but churches.

Motion to indefinitely postpone lost. Passed as in the bill.

BUILDING IMPROVEMENT. Preparations for a New Block on King Street—Austin Estate.

The rear portion of the old frame building next the Metropolitan Meat Company is being torn down to enable the meat company to build a new foundation wall and allow the erection of a larger show room for the meat company.

The building belongs to the Austin estate and was erected over thirty years ago. For a long time the second floor was used as a paint shop and studio by George Stratemeyer. He gave up the place about four years ago because of its dilapidated condition, and a constant fear he had of falling through the floor. The lower front room is used as a fruit store by a Chinaman.

The Austin heirs will be here in June, and it is expected that arrangements will be completed then for the erection of a new block from the meat company's store to Philip's harness shop.

By the change now being made the meat company will have a store eight feet larger than it now is. When finished, new blocks and marble-top tables will be put in and the place generally improved.

VALUABLE PROPERTIES. Henry Waterhouse Offers for Sale Lots, Hotels and Dwellings.

In another column Mr. Henry Waterhouse calls attention to a lot of desirable dwellings and building lots which he offers for sale on easy terms.

The new Queen Hotel and the well known Eagle House are among the number, and should not remain long without a purchaser. Mountain View, another desirable spot, is offered, together with several acres of good land. This place is commended to persons who prefer a home within easy access of the city, yet away from the noise. Rice and taro land, Peninsula property and Pearl City lots complete the list.

U. S. S. Concord Arrives. The U. S. S. Concord, the sister ship to the U. S. S. Bennington, and of which Captain J. E. Craig is commander, arrived in port yesterday morning, 16 days from Yokohama. Pleasant weather, with the exception of two or three days, was the experience of the Concord. She is bound home for San Francisco, for which port she will sail after taking on about 200 tons of coal. Following is a list of the Concord's officers, some of whom have been here before on other men of war: J. E. Craig, Commander; E. S. Prime, Executive Officer; Lieutenant G. A. Merriam, Navigator; G. W. Strivers, Chief Engineer; W. A. McClure, Surgeon; H. J. McFarlane, Ensign; E. B. Webster, Paymaster; W. A. Shute, Pay clerk; Lieutenants, W. S. Hoog, E. Simpson and W. A. Gill.

Funeral of F. C. Lowrey. The funeral of the late Frederick Canfield Lowrey took place yesterday afternoon from the residence of W. R. Castle at Makiki, Rev. D. P. Birnie officiating. The remains were interred in Nuuanu Cemetery. The pall-bearers were Messrs. J. B. Castle, Wichman, Benner, French, Harris and A. F. Cooke.

Jack Stelling's Horse. Senator Northrup was out driving with Jack Stelling yesterday behind "Billy Button." The Senator was well pleased with the result, which, according to his Waterbury, was 2:15 around the track. The Senator believes that if Stelling continues driving along the Waikiki road at night, and has his Chinaman double the thickness of the leg bandages, he may get the time down low enough to enter Button for the June races. This, of course, is only Senator Northrup's opinion. Stelling believes he has a sure winner in one that he got the lameness out of the horse; but as he goes lame only in one gait he doesn't know which to treat first, the gait or the lameness.

Hawaiian Woods. An Eastern lumberman says there is a good opening on the Sound for a hardwood veneer plant. Besides our native woods, he says, Central American, Samoan and Hawaiian woods can be very cheaply secured, made into veneer here and disposed of in the East at a handsome profit.—Everett (Wash.) Herald.

Those who are troubled with rheumatism should try a few applications of Chamberlain's Pain Balm, rubbing the parts vigorously at each application. If that does not bring relief, dampen a piece of flannel with Pain Balm and bind it on over the seat of pain and prompt relief will surely follow. For sale by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

FAVORS INCOME TAX.

T. H. Davies Enters the Arena of Taxation.

HOW ENGLAND MANAGES IT

Would Touch the "Sugar Barons" Properly—Relieve Coffee Planters From Unnecessary Burdens—Inequality of License—Chinese and Japanese.

MR. EDITOR.—The subject of taxation is very distinctly the question of the hour, and it is a question which is of vital interest to every citizen of every country. For years it has been my conviction that if there was one country better suited than another for the laying of an income tax, that country was Hawaii; but I have usually been met with the assertion that the income tax was too inquisitorial for introduction here. For myself, I can conceive of nothing more inquisitorial, more unfair and more generally unsatisfactory than the present property tax, even as it is proposed to be, with a number of vexatious and apparently more or less vindictive licenses on the small tradesmen.

The outcry against the corporations and firms which conduct so much of the business of the country, on the ground that their capital exceeds the amount upon which they are assessed, is absurd, because the law distinctly provides that all property that can be got out of the country by the 30th of June, or that can be kept out of the country until the 2d of July, shall be exempt from taxation. No change in the date of assessment will alter the fact that this property, which is not in the country upon that date, will be free from taxation, and every business house will govern itself accordingly.

The inequality of the present tax is manifest when we see that a man who invests his capital in feed and flour, and turns his stock over every sixty days, can plan to have nearly all his property out of the country when assessment day comes; whereas one who invests the same amount in cement or railway iron may find his stock on hand and assessed from one year to another.

The income tax is based on the principle that every man should contribute to the expenses of the nation in proportion to the income which he receives under the protection of the nation. An income tax would find every single man and tax him fairly, and I venture to think that a good many besides the "bold, bad sugar barons" would realize the change.

The ordinary rate in England is sixpence in the pound—say 2 1/2 per cent on every income. All incomes not over \$800 are exempt, and all incomes not over \$2,500 are allowed an exemption of \$800. No man pays twice on the same item, and the procedure is as follows:

First—Corporations pay 2 1/2 per cent. on all their dividends and interest bonds, and the proportion is deducted from each share or bond holder.

Second—Business houses pay on each year's profits; or if they prefer, they pay on the average profits of the last three years.

Third—Every householder and other assessable individual pays on the income he receives from every other source than those which have paid under First and Second.

Persons living out of England pay the same tax on income arising in England as they would pay if living in England, and on this principle even the "sugar barons" would be caught, as they deserve to be. No officer of the army or navy, no government official at home or abroad, escapes the income tax. The doctors and lawyers, and even the well-to-do, pay on their incomes instead of on their property, and this seems to me to be more equitable than licensing and taxing men whose property, in spite of their industry, brings them no income.

There are two principles which in England are regarded as essential principles to the income tax.

First—The tax list is absolutely confidential and kept secret.

Second—Whatever rate is fixed applies to all incomes, except the exemptions I have named. Otherwise a small holder of shares in a large corporation might be unfairly taxed because there were many larger holders of the same shares.

Besides the income tax, there is a land tax, payable by the owner as distinct from the occupier of land; but I am not familiar with its provisions.

If an income tax were levied here, I should suggest that corporations pay on an average of the dividends of three years, so as to equalize the revenue; also I would recommend that incomes up to \$2,000 be exempt, and that incomes up to \$4,000 be entitled to a deduction of \$2,000.

In order to meet the Chinese and Japanese difficulty, it might be necessary to allow them the option of keeping their accounts in English or of paying the property tax as heretofore.

I am confident that an income tax would be found very much simpler than the present system; and being based upon figures rather than upon estimates, it would obviate much of the friction, the disputes and appeals that characterize the assessment of the property tax.

There are struggling men and boys, honestly and earnestly putting their life and strength into coffee lands, and every stroke of work they put in adds to the "property" for which they are to be taxed, and they will have to borrow the money to pay the tax. Surely a property tax is a cruelty and a mockery to such men.

I am, sir, your obedient servant. THEO. H. DAVIES. Craigsides, April 14th, 1896.

LOCAL BREVITIES.

The engagement of Miss Blanche Cornwell to J. S. Walker is announced.

Henry E. Cooper, Esq., has been appointed a member of the Board of Education for a term of three years.

It is said that among the petitions favoring Sunday target-shooting, certain individuals are signing twice and three times in order to swell the number.

The Manufacturers' Shoe Company have just received several hundred pairs of leggings, specially tanned, the best line ever brought to the islands. They are sole agents for these goods.

In the case of Lieutenant C. B. Wells of the Mounted Patrol, for assault with a deadly weapon upon one Abren, who supposed himself within at least a quarter of a mile of the bullet fired into the ground, a nolle prosequi was entered and defendant discharged.

The Gay-Hart nuptials will take place at the Hart residence, Waikiki, on Friday instead of Thursday, as announced in yesterday's Advertiser. Only the immediate family of Judge Hart and the groom's brother, Charles Gay, will be present. The couple will leave for Kanai the same day.

The barkentine S. G. Wilder, McNeill master, arrived yesterday morning, 28 days from San Francisco. For ten days the vessel was in sight of the islands but could not make port on account of a succession of calms. She brought 300 hogs on deck and 30 mules, besides a cargo of general merchandise. The Wilder is at the railroad wharf.

Office of the Board of Health, Honolulu, April 13, 1896.

The President has this day appointed CHARLES A. BROWN, Esq., a member of the Board of Health. The Board now consists of:

F. R. Day, M. D. N. B. Emerson, M. D. L. D. Kellipio, Esq. C. B. Wood, M. D. T. F. Lansing, Esq. C. A. Brown, Esq.

CHARLES WILCOX, Secretary Board of Health. 4278-3t 1751-3t

Mr. M. ALOIAU has this day been appointed Pound Master for the Government Pound at Heela, in the District of Koolapoko, Island of Oahu, vice D. M. KAPALAU, resigned.

J. A. KING, Minister of the Interior. Interior Office, April 15, 1896. 1751-3t

Mr. J. W. KAPOLOLU has this day been appointed an Agent to Grant Marriage Licenses for the District of Hamakua, island of Hawaii.

J. A. KING, Minister of the Interior. Interior Office, April 13, 1896. 1751-3t

HENRY J. LYMAN, Esq., has this day been appointed a member of the Road Board for the taxation district of Puna, Island of Hawaii, vice R. A. Lyman, Esq., resigned.

The Board now consists of: J. W. Mason, Chairman. H. R. Rycroft. Henry J. Lyman. J. A. KING, Minister of the Interior. Interior Office, April 11, 1896. 1750-3t

Sale of Public Lands and Leases. On THURSDAY, April 23d, 1896, at 12 o'clock noon, at front entrance of Judiciary Building, Honolulu, will be sold the following lands and leases in Puna, Hawaii:

1. Land of Iihiloa, Puna, containing 75.32 acres. Upset price.....\$391.28 Survey charges ..... 70.90

..... \$371.28

2. Lot at Oneloa, 14.78 acres. Upset price, \$22.17.

Terms: Cash in U. S. Gold Coin.

3. Lease of lot land at Waiakoles, Puna, containing 18 acres, more or less, with all fish and shrimp ponds upon the same. Reserving across the land right of way to Government Pound. Term of lease, 15 years. Upset rental, \$40.00 per year, payable annually in advance.

Plans of above lands may be seen and further particulars obtained at office of the Agent of Public Lands, Honolulu, or of E. D. Baldwin, Sub-Agent, Hilo.

J. F. BROWN, Agent of Public Lands. Public Lands Office, Honolulu, March 24th, 1896.

**ON HEALTH MATTERS.**

Report of Condition of Quarantine immigrants.

**FISHING RESTRICTIONS CONTINUED**

Petitions From Molokai—Tree Planting at the Settlement—Increase in Prostitution—C. A. Brown Succeeds the Late J. T. Waterhouse.

At the Board of Health meeting yesterday there were present President Smith, Messrs. Lansing, Kelliipo, Superintendent Meyer of the leper settlement, Drs. Day, Wood, Emerson, Myers and Monsarrat; also the new member of the Board, Mr. C. A. Brown.

President Smith read the letter sent by him to the agents of the O. & O. S. S., giving instructions to be followed out regarding the freight and passengers of the Gaelic, which arrived here with a case of smallpox on board; also the instructions given the officers on duty at the quarantine station, recommending extra care in the matter of quarantine.

The following report, dated April 14, was received from the quarantine station, giving information regarding the immigrants at that place:

"The following will show you the number vaccinated, not vaccinated, old vaccinations and cases that have had smallpox. As you will notice, nearly all the Chinese were vaccinated aboard ship, but none of the Japanese.

**CHINESE.**

New vaccinations, 261 (including 12 women); old vaccinations, 11; not vaccinated, 3; had smallpox, 71. Total, 346.

**JAPANESE.**

"Old vaccinations, 412 (80 women); not vaccinated, 88 (10 women); had smallpox, 82 (13 women). Total, 580.

**Smallpox patient, 1.**

"Japanese, 581; Chinese, 346. Grand total, 927.

"According to the figures here shown, we would need to vaccinate 14 Chinese and 498 Japanese, or a total of 512 that need vaccination.

"Yesterday I vaccinated all the guards and policemen excepting the two Chinese interpreters, who have had smallpox, making 23 that I vaccinated. I used up three of the tubes brought over by you. No new cases of sickness of any kind.

**"J. T. WAYSON, M. D."**

President Smith gave additional information regarding the action of the Board on the immigrants; also that the steamer Kaala had been sent to Kauai for virus and had returned with twenty tubes.

President Smith said that there had been a great deal of adverse criticism indulged in by certain people in regard to the action of the Board in allowing the passengers of the Gaelic to land. The Board was of the opinion that the community would have to be continually exposed to the disease on account of the arrival of steamers from Chinese and Japanese ports. If there were not in existence proper arrangements to cope with the disease at this end of the line, they should be prepared immediately.

President Smith asked if the Board did not think it would be a good thing to have the fumigating plant in connection with the disinfecting plant over at the quarantine station. There had been complaint on the part of officers of the station in regard to the disinfecting plant. The principal complaint was based on the complications arising from the arrival of a large number of immigrants, say 1,000. Much difficulty would be experienced in keeping the effects of the individuals separate.

Dr. Day said that such a proposition, if carried out, would make the plant on the island complete. The disinfection obtained thereby would be much more certain than the sulphur fumes. When the officers got used to the plant there will be no difficulty with clothing and other effects. There should be a competent engineer in charge of the plant. Mr. McVeigh should not be burdened with such work in addition to his other cares.

Under the act to mitigate, examinations were reported, showing an increase over last week. Two women have been added to and one taken from the list.

Fish Inspector Kelliipo's report for the week ending April 13th showed examination of 53,156 fish.

A petition from the husband of a woman at the leper settlement, asking that she be discharged on account of having been cured by Dr. Oliver, was allowed to take the usual course.

A petition asking that reasonable rules for fishing in or near the harbor of Honolulu, sufficient for the restriction of disease, but not so strict as to be a hardship on people having fishing rights in the harbor, was read.

President Smith stated that it had been claimed that the Government might be liable to damages for continuing the restrictions.

Dr. Emerson said that the limits had been narrowed down enough already. If anything, they should be widened.

It was the opinion of the Board that the regulations should be adhered to. No change could be recommended as yet.

President Smith read abstracts from the advance sheets of the report of the Inspector of the District of Columbia, embodied in the annual health report, showing the origin of many diseases from milk. Secretary Wilcox was instructed to write to Minister Hatch at Washington, asking him to obtain a copy of the report.

At 4:30 the Board went into executive session.

**SHIP DIRIGO IN PORT.**

First Steel Ship Built in the United States.

**COMPARATIVELY NEW VESSEL.**

Fourteen Days From San Francisco. Will Load Sugar for New York. Built at the Owners Ship Yard in Maine—Very Heavy Tonnage.

The ship Dirigo, Goodwin, master, arrived in port yesterday afternoon and tied up to the Pacific Mail wharf. The trip from San Francisco was made in fourteen days. Fine weather was experienced all the way, with the exception of the first three days, when southwest winds were encountered. She sighted the islands Tuesday night.

The Dirigo is one of the finest sailing vessels afloat. She is the first steel ship built in the United States.

This is practically the Dirigo's maid-

en trip, as previous to her run around the Horn she had only been to Japan and back to America.

Captain George Goodwin, her master, is well known in shipping circles. He is a thorough sailor and treats the men under him very well.

The Dirigo is owned by the Sewells, who built her at their own yards in Bath, Me. Her dimensions are: Length, 312 feet; breadth, 45.15 feet; depth, 25.6 feet; gross tonnage, 3,004.80; net tonnage, 2,855.79. She will spread on her four masts an area of about 12,000 yards of canvas. She is a four-master, and the first three masts are square rigged. She will carry 4,500 tons of freight. The Dirigo has a flush main deck of steel, fore and aft, sheathed with 3/4-inch hard pine. The lower deck has steel stringers and tie plates, flanked with two-inch hard pine. Forward is a high top-gallant fore-castle, with lamp and store rooms and two deck houses. The forward end of these contains the crew's quarters, the cook's galley and an engine room for a two-horse power engine.

The petty officers and the carpenter shop are provided for by rooms in the midship house. Aft is a turtle-deck poop containing saloon, captain's room, bath and trunk room on the starboard side. The officers' and spare rooms, pantry and medicine room are on the port side.

The cabin is made after a new design and arranged for the convenience of the officers. It is finished in quartered oak and handsomely furnished.

The ship is steered by a new screw

steering gear. The wheelsman is protected by a hood of steel, open on the forward end. A flying bridge connects the poop with the top-gallant fore-castle for convenience in bad weather.

The bowsprit is all one piece, sixty-seven feet long. The lower masts are one piece of steel. The lower yards measure ninety-two feet. The vessel has wire rigging throughout.

She carries for her anchors two bows-ers weighing 6,300 pounds each, a stream, a kedge and space anchor. Two large cranes take the place of the usual cat-heads.

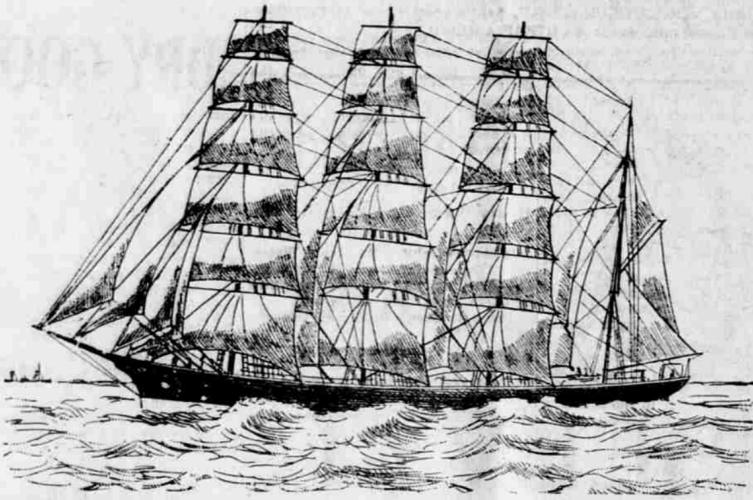
The Dirigo's officers are: Captain, three mates, two boatswains, cook, steward, carpenter, engineer, four boys and a crew of twenty-four men.

The Dirigo is here to load sugar for New York. She will get to work as soon as possible.

**Chamberlain's Colic, Cholera and Diarrhoea Remedy.**

This is the best medicine in the world for bowel complaints. It acts quickly and can always be depended upon. When reduced with water it is pleasant to take. Try it, and like many others you will recommend it to your friends. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

Walter G. Smith, late editor of the Hawaiian Star, is delivering lectures in San Francisco on his experience in the Orient.



THE DIRIGO—THE FIRST STEEL SHIP BUILT IN THE UNITED STATES.

**RAINFALL FOR MARCH, 1896.**

(From Reports to Weather Service.)

Stations.	Elev.	Feet.	Inches.
<b>HAWAII—</b>			
Waiakea .....	50	13	42
Hilo (town) .....	100	.....	.....
Kaunama .....	1250	23	14
Pepeekeo .....	100	.....	.....
Honouliuli .....	300	.....	.....
Honouliuli .....	950	.....	.....
Hakalau .....	200	9	81
Honohinu .....	.....	11	11
Laupahoehoe .....	10	12	00
Laupahoehoe .....	900	21	00
Ookala .....	400	.....	.....
Kukaia .....	250	12	15
Paaui .....	750	.....	.....
Paaui .....	300	8	82
Paaui .....	1200	13	67
Honokaa .....	470	8	87
Kukuihaele .....	700	9	64
Kailua .....	200	6	52
Kohala .....	350	6	43
Kohala Mission .....	583	.....	.....
Waimea .....	2720	5	32
Kailua .....	950	4	08
Laupahoehoe .....	1540	7	31
Kealahou .....	1580	3	05
Kalahiki .....	800	2	87
Naalehu .....	650	5	72
Honouliuli .....	15	.....	.....
Hilea .....	310	.....	.....
Pahala .....	1100	.....	.....
Olaa (Mason) .....	1650	19	01
Waiakeahou .....	750	.....	.....
Kapoho .....	50	10	29
Pohou .....	10	8	68
Kamalii .....	.....	12	12
<b>MAUI—</b>			
Kahului .....	10	1	81
Kaanapali .....	15	2	39
Olowalu .....	15	.....	.....
Reciprocity Mill .....	60	3	80
Hana .....	200	4	66
Hana .....	1800	8	12
Puuomalei .....	1400	9	61
Paia .....	180	3	52
Haleakala Ranch .....	2000	5	11
Kula .....	4000	1	49
<b>MOLOKAI—</b>			
Mopulehu .....	70	3	29
<b>LANAI—</b>			
Koee .....	1600	4	73
<b>OAHU—</b>			
Punahou W. Bureau .....	50	6	50
Honolulu (City) .....	20	3	49
Kulaokaha .....	50	3	05
King St. (Kewalo) .....	15	4	45
Kapiolani Park .....	10	3	88
Manoa .....	100	8	18
Paooa .....	50	4	38
Issane Asylum .....	30	3	69
Nuuuanu (School st.) .....	50	4	08
Nuuuanu (Wylie st.) .....	250	.....	.....
Nuuuanu (Elec. Stn) .....	405	6	95
Nuuuanu (H'way H) .....	730	.....	.....
Nuuuanu, Luakaha .....	850	.....	.....
Niu .....	6	3	49
Maunawili .....	300	7	34
Waiananalo .....	25	2	65
Kaneohe .....	100	4	02
Ahihi .....	350	5	82
Kabuku .....	25	2	62
Waianae .....	15	1	69
Ewa Plantation .....	60	2	94
<b>KAUAI—</b>			
Lihue Grove Farm .....	200	1	63
Lihue (Molokos) .....	300	2	93
Hanamaulu .....	200	1	89
Kilauea .....	325	3	35
Hanalet .....	10	7	40
Waiawa .....	.....	0	51
Makaweli .....	.....	0	46

C. J. LYONS,  
In Charge of Weather Bureau.

**For Sale!**

**EASY TERMS.**

**QUEEN HOTEL and COTTAGE**—Situated on Nuuanu Avenue. The Hotel has twenty well lighted and well ventilated rooms. The Dining Room is spacious and airy, and the Kitchen is furnished with a range and a special heater.

**EAGLE HOUSE and COTTAGE**—A premises well adapted for a hotel or first-class boarding house. In good condition.

**"MOUNTAIN VIEW," Nuuanu Valley.** A beautiful and desirable location; within easy access of town, and yet possessing all of the qualities of a mountain home. A mountain stream flows through the property, and a wind mill furnishes clear and sparkling water. Several acres of land, a house, two cottages, a barn and servants' quarters are included in this offer.

**12 ACRES of RICE and TARO LAND**—Situated on the Railroad, between Pearl City and the Peninsula. Two houses and a windmill are on the premises.

**PENINSULA PROPERTY**—Installment plan. Beach lots at low prices and easy terms. Lots with houses, lots without houses, houses without lots.

**PEARL CITY LOTS**—Any elevation, desirable and cheap. Now is the time to get a country home at a reasonable price.

FOR FURTHER PARTICULARS APPLY AT THE OFFICE OF

**HENRY WATERHOUSE,**

4277-1W 1751-1W QUEEN STREET.

**HIGH GRADE Lubricating Oils**

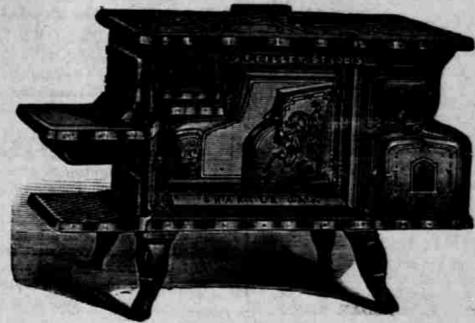


These Oils are without an equal. They supply the demand for a good oil at a moderate price.

- ATLANTIC RED ENGINE—Is especially adapted to centrifugal machinery and high-speed engines.
- CAPITOL CYLINDER—For Cylinders, Etc.
- CASTOR-MINERAL—For Steam Pumps, and
- SUMMER BLACK—For Car Boxes, Etc.

**CASTLE & COOKE, Ltd.**

**JOHN NOTT,**



**Wrought Steel Ranges, Chilled Iron Cooking Stoves.**

HOUSEKEEPING GOODS:

Agate Ware (White, Gray and Nickel-plated), Pumps, Water and Soil Pipes, Water Closets and Urinals, Rubber Hose and Lawn Sprinklers, Bath Tubs and Steel Sinks, O. S. Gutters and Leaders, Sheet Iron Copper, Zinc and Lead, Lead Pipe and Pipe Fittings.

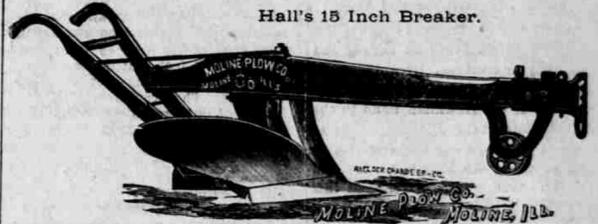
PLUMBING, TIN, COPPER, AND SHEET IRON WORK.

Diamond Block. 75-79 King Street.

**Now is the Time**

to break up your ground for planting cane. Planters, after trying other kinds of breakers, have come back to the

Hall's 15 Inch Breaker.



**HALL BREAKERS**

as being the Best Kind in Use. We have sold a great many within a few weeks, but still have on hand a few 12, 14 and 15 inch. We also have a few more of the celebrated

**Hall's Furrow Plows:**

No plantation is fully equipped without one or more of these. We have in stock a few of the WHEEL WALKING SINGLE PLOWS. This is the best stirring plow ever introduced here, and has fairly revolutionized the cultivation on some of the Hilo and Kau plantations. TRY THEM!

Also, Hall's Steel SIDE HILL BREAKERS, for use on hilly ground, and in use on many of the plantations in places where a steam plow or ordinary breaker will not work.

A number of years ago we introduced from Philadelphia the "Planet Jr. Horse Hoe," and have sold hundreds of them all over the Islands. It is one of the best cultivators ever used on a plantation. We are selling a great many now, and have a few left. Now is the time to use them. Constantly on hand all sizes of



Rice Plows, Harrows, Buckeye Mowers, And All Kinds of Agricultural Implements.

**The Aluminum Cane Knife**

That we have this year introduced has had a wonderful success. We got entirely out, but have just received a new lot. Read this letter:

MESSRS. E. O. HALL & SON, Honolulu. MANA, KAUI, January 30, 1896.

DEAR SIRS:—Regarding the aluminum cane knives which you sold us some time ago, allow us to state that some have given us the utmost satisfaction, and we think them superior to any cane knife we have used. The knives are light and durable, and keep a very good edge. The handles are also a great improvement, and are well shaped for Japs. Our men always try to secure an aluminum knife in preference to others, which we think the very best recommendation. We remain,

Yours truly, H. P. FAYE & Co.

**The Tropic Oil**

For Engine and Cylinder is meeting with great success. We thought we had enough to carry us through the season, but got entirely out. We have just received another lot and are now ready to supply any orders that may come in.

The "Tropic" is a Very High Grade Oil and has given perfect satisfaction where it is being used.

**E. O. HALL & SON.**

CORNER FORT AND KING STS., HONOLULU.

**Read the ADVERTISER.**

75 Cents a Month.

GARDEN ISLE NOTES.

Social Entertainments for the Week.

KEALIA (Kauai), April 11.—Thursday evening, April 2d, in response to invitations issued by Mrs. H. G. Boswell and William Rice, Jr., of Lihue, a large number of friends gathered at Senator Rice's beautiful beach house, "Kalapaki," in honor of Mrs. Rosalie Weir and her charming daughter, Miss Mae, the occasion being the eve of their departure for Honolulu. "Kalapaki," under the skillful manipulation of Mrs. H. D. Wishard, who had charge of the floral decorations, was transferred into a fairy bower for the occasion. Dancing and other amusements, with leap year privileges, were indulged in until a late hour. Refreshments were served.

An educated Japanese and his wife, the former in the employ of C. H. Bishop of Lihue, the latter a lady of considerable refinement and culture, were out driving Sunday evening, when they met with an accident which may result in the death of the little lady. It appears that the German boys, who are in the habit of racing their horses at a furious rate upon the public highways hereabouts, in defiance of repeated cautions from the police and others, came dashing along behind the Japanese and his wife, and notwithstanding the latter carried a light, plainly visible, the boys paid no attention and rushed upon them. The center horse reared and plunged, planting his fore-feet fairly in the small of the back of the Japanese lady, and then fell upon her, crushing her, her husband and the brake. The light was extinguished, and there in the darkness and the night this unfortunate couple were left upon the Government road, unconscious and alone, until discovered by some passers-by, who carried them into Dr. Walters', near whose residence the accident occurred. The young man, Oshida, is not seriously hurt, but the wife is, and at last accounts it was thought not advisable to remove her from the doctor's premises. The German lads have been arrested. One of them admitted his connection with the affair and offered to pay his share of the damage caused. The other two denied any knowledge of it. One of them gave the required bail; the other languishes in jail.

The warehouses all along the line are troubled with congestion. Your correspondent has heard some ugly murmurs recently from prominent sugar men, to the effect that unless the steamer people arrange to give this island better service they may wake up some fine morning and discover that others have entered upon the carrying trade.

The Makee Sugar Company's mill at Kealia shut down last Saturday. Chief Eassie expects to start up next Monday.

A new six-roller mill has been ordered for Hanamaulu, which will be put in with other improvements in the near future, and quite a large acreage of new land will be broken and planted to cane by this company this year. All of which goes to prove that sugar is still king of Kauai.

NEW HALL AT PAIA.

People of Maui Are Always Up and Doing.

MAUI, April 11.—During the 10th a most pleasant evening was spent by a party of young folks at the residence of Mrs. D. C. Lindsey of Paia. It was "An evening among the world's celebrities." The game was of the progressive kind, and six quartettes of players at as many different tables made guesses as to the identity of various portraits as they were successively presented to view. Miss Blowers and Mr. W. Nichol won first prizes. After refreshments, solos and college songs gave a pleasing finale to some pleasant hours. Among those present were Mrs. Damon of Honolulu and Misses Rea and Blowers of California.

Money is being subscribed to build a public hall at Paia. The intention is, after the \$2,000 asked for is subscribed, to call a meeting of the subscribers and organize a regular company. A lot of land will be purchased in the vicinity of the Paia depot and a hall constructed. The shares are placed at \$10 each, and residents of Wailuku, Kahului, Spreckelsville and Makawao who take an interest in social affairs will be solicited for subscriptions.

Recently papers were served on Captain Miller of the brig Lurline in relation to the irregular departure of Ira Van Camp from the country. During Wednesday, the 8th, the case came before the Wailuku Court and was continued until the 23d of May.

Dr. R. I. Moore is in Hana. It is stated that he will visit Makawao after three weeks.

BUSY CANE HARVESTING.

Kohala People Have no Time for Politics.

KOHALA (Hawaii) April 10.—The exceptionally stormy weather of the past two weeks interrupted the regular steamer service, but with the more favorable weather that has followed the storm the five days' steamer service will be resumed.

The health of the general public has suffered severely this winter, the mortality among very young children being greater than usual. The influenza and whooping cough have tried the constitutions of both young and old.

The cane harvesting goes on with undiminished vigor, and peo-

ple here are too busy to think much of the political furries that agitate Honolulu. There is a general sentiment here that the best time for political agitation is just previous to election.

The Literary Circle, during the last two months, stepped aside from the beaten path of entertainment and gave a debate and then a trial by jury. The latter was especially interesting, being a succession of surprises from start to finish.

The court session at Kailua has called away quite a number of people. Mr. Hind's little steamer arrived from the Coast in time to be a convenience in carrying passengers who were obliged to attend court.

The brig Consuelo brought a general cargo of merchandise and sailed from Mahukona with a full load of sugar on Wednesday. The four-masted schooner Muriel is also about ready to leave Honouliuli with a cargo of sugar, and as soon as she sails the J. G. North will begin loading at the same port. Part of her cargo of merchandise has been already discharged. A blind roller did some damage at Honouliuli. The W. G. Irwin is expected at Mahukona for a load of sugar.

Kohala has been favored with several visitors this winter. Mrs. Lightfoot and family intend leaving for Honolulu by this Kinau. Mr. and Mrs. R. R. Hind will remain for a month or two at their old home at Hawi before returning to San Francisco.

The seminary concert is to be given on Wednesday evening of next week, and every one is looking forward to a pleasant entertainment.

The new ice machine at Hawi has begun operations and the first deliveries of ice have been made. With the warmer weather this new enterprise may expect a good patronage.

A CASE OF NERVOUS PROSTRATION RESULTING FROM INDIGESTION.

They say that misery loves company, and they have had it so often it has passed into a proverb. Yet it isn't an all-round truth. Some kind of misery detest company. A wounded dog will always crawl into some retired place by itself. The first net of badly injured men, after a battle, is the same. Almsmen that are mostly fancy tend to set tongues wagging. But real, genuine and dangerous diseases don't invite to speech. Crises which are big with fate usually come and go in quiet.

This is why Mrs. Scuffham had no desire for the society of even her best friends at a certain time she is going to tell us about. "Up to April, 1881," she writes, "I never knew what it was to be ill. At that time I began to feel that something was amiss with me. I had no relish for my meals, and, after eating, my chest felt heavy and painful, and my heart would beat and thump as though it meant to leap out of its place. Presently I became so swollen round the waist that I was obliged to unloose my clothing, and I could not get anything to touch that part of my body.

Even the slightest food gave me pain; a little fish setting my heart to beating at a great rate. My feet were cold, and cold, clammy sweats would break out all over me, leaving me exhausted and weak. At night I go, no sleep to speak of, and in the morning I feel worse tired than when I went to bed. I also suffered a great deal from my feet being pulled up and sore. I could not do a thing but lie in bed. When I went shopping I had to ride to the town and back, as I could only walk a few yards.

As time went on I lost my flesh and strength, and more and more, and gave up hope of ever recovering the precious health I had so sadly lost. I took medicine, and consulted a clever doctor at Derby, who examined me and said my heart was weak. He also gave me medicines, but I got only temporary ease from them, and in a short time was as bad as before. All this time I was so nervous and depressed that I had no desire for company. On the contrary, I seemed to want to be alone with my misery. Even a knock at the door frightened me, as though I expected bad news, yet I did not really. My nerves and faculties ran away with my knowledge and judgment. Thousands of women who have suffered in this way will understand what I mean.

Year after year I remained in this condition, and what I went through cannot be put in words, nor do I wish to try. It will answer the purpose to say that I existed thus for eleven and a half years, as much dead as alive. I spent pounds and pounds in physic, but was not a whit the better for any of it.

In October, 1892, a book was left at our house, and I read it in cases like mine being cured by Mother Seigel's Syrup. I got a bottle from Mr. Bardel, the chemist, in Normanston street, Derby, and when I had taken this medicine for a few days my appetite was better and I had less pain. I kept on taking it, and soon my food agreed with me and I gained strength.

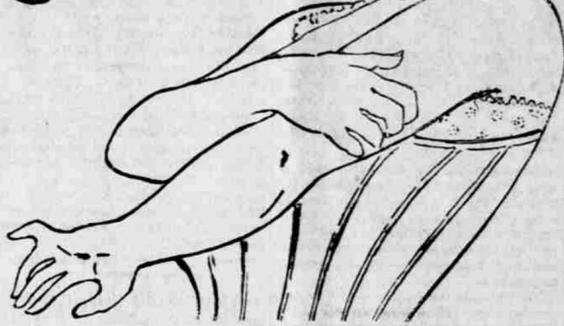
"After this I never looked behind me, but steadily got stronger and stronger. When I had taken three bottles I was quite like a new woman. All the nervousness had left me, and my heart was sound as a bell. Since then I have enjoyed good health, and all who know me say my recovery is remarkable. I am confident that Mother Seigel's Syrup was the means, in the hands of Providence, of saving my life; and out of gratitude, and in hope of doing good, I freely consent to the publication of this statement." (Signed) (Mrs.) ANN SCUFFHAM, Cooper's Lane, Lacey, Grimsby, May 1st, 1895.

This letter is endorsed by Mr. William J. Tolerton, of the same town, who touches for the truth of what Mrs. Scuffham has said, as he personally knew of the circumstances of her illness at the time they occurred. No comment can add a jot to the force of this open, candid and sincere communication. Whoever reads it must be moved and convinced by it. The disease which filled this woman's life with pain and misery for nearly twelve years was indigestion or dyspepsia, an ailment sly and cunning as a snake in the grass—and as dangerous to send for the book of which Mrs. Scuffham speaks, and read the symptoms in order that you may know what it is, how to deal with it. The book costs you nothing, yet it would be worth buying as if every leaf were numbered gold.

DISTRESSING IRRITATIONS OF THE SKIN

INSTANTLY RELIEVED BY

Cuticura



To cleanse, purify, and beautify the skin, scalp, and hair, to allay itching and irritation, to heal chafings, excoriations, and ulcerative weaknesses, to speedily cure the first symptoms of torturing, disfiguring skin and scalp humors, nothing so pure, so sweet, so wholesome, so speedily effective as warm baths with CUTICURA SOAP, gentle applications of CUTICURA Ointment, and mild doses of CUTICURA RESOLVENT.

Sold throughout the world. British depot: F. NEWBERRY & SONS, 1, King Edward-st., London. FOREIGN DEPOT AND CHEMICAL CORPORATION, Sole Proprietors, Boston, U. S. A.



Every Rider

OF A

"BIKE"

Will appreciate the virtue of

SELVYT

The New POLISHING CLOTH.

Better and Cheaper than Chamois Leather!

Polishes in half the time, with less than half the labor required with any other material. We are selling them so as to be within the reach of every one. Three sizes:

15c. 25c. 50c.

HOLLISTER DRUG CO., SOLE AGENTS.

Pacific Guano and Fertilizer Co.

G. N. WILCOX, President. T. MAY, Auditor. J. F. HACKFELD, Vice-President. E. SMIR, Secretary and Treasurer. P. O. BOX 484. MUTUAL TEL. 467.

WE ARE PREPARED TO FILL ALL ORDERS FOR

Artificial Fertilizers.

ALSO CONSTANTLY ON HAND,

Pacific Guano, Potash, Sulphate of Ammonia, Nitrate of Soda, Calcined Fertilizer, Salts, Etc., Etc.

Special attention given to analysis of soils by our Agricultural Chemist.

ALL GOODS ARE GUARANTEED IN EVERY RESPECT.

For further particulars apply to

PACIFIC GUANO AND FERTILIZER COMPANY.

DR. W. AVERDAM, Manager.

The PACIFIC HOSPITAL STOCKTON, CAL.

— UNDER THE MANAGEMENT OF —

DR. F. P. CLARK, Medical Dept. DR. C. A. BOGLES, Asst. Physician. GEO. C. CLARK, Professor Chicago.



PRIVATE HOSPITAL for the CARE and TREATMENT of MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS. THE Proprietary Institution known as The Pacific Hospital is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are spacious and comfortable, having been constructed for the accommodation of over 200 patients, and they are pleasantly situated in the suburbs of Stockton, and surrounded by attractive grounds of 40 acres in extent, with cultivated gardens and pleasant walks. Its advantages over public institutions is facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management. REFERENCES: Dr. R. H. PIERCE, San Francisco; Dr. W. H. MAYS, S. F. ex-Supt. Ins. Asylum; Dr. ROSE A. McLEAN, San Francisco; Dr. L. S. TRUSS, San Francisco; Dr. W. H. THORNE, San Jose; Dr. G. A. SHURTLEFF, Supt. State Insane Asylum.

Art Goods.

The demand for colors, both water and oil is the surest indication of a refined taste among the ladies of the Islands. We are in a position to supply the demand.

A full supply of colors, brushes, oils, varnish and canvas always on hand.

Picture framing, satisfactory picture framing, is done largely to the taste displayed in the selection of mouldings that will harmonize with the picture. We have the taste and mouldings. Let us give you a suggestion.



King Bros.,

HOTEL STREET.

H. Hackfeld & Co.

Are just in receipt of large importations by their iron bars "Paulsenberg" and "J. C. Pfleger" from Europe and by a number of vessels from America, consisting of a large and

Complete Assortment

DRY GOODS

Such as Prints, Ginghams, Cottons, Sheetings, Denims, Tickings, Regattas, Drills, Mosquito Netting, Curtains, Lawns.

A FINE SELECTION OF Dress Goods, Zephyrs, Etc.,

IN THE LATEST STYLES. A splendid line of Flannels, Black and Colored Merinos and Cashmeres, Satins, Velvets, Flashes, Crapes, Etc.

Tailors' Goods.

A FULL ASSORTMENT. Silesias, Sleeve Linings, Stiff Linen, Italian Cloth, Moleskins, Meltons, Serge, Knickerbockers, Etc.

Clothing, Underwear, Shawls,

Blankets, Quilts, Towels, Table Covers, Napkins, Handkerchiefs, Gloves, Hosiery, Hats, Umbrellas, Rugs and Carpets, Ribbons, Laces and Embroideries, Cutlery, Perfumery, Soaps, Etc.

A Large Variety of Saddles,

Vienna and Iron Garden Furniture, Rechest & Seller Pianos, Iron Bedsteads, Etc., Etc.

American and European Groceries, Liquors, Beers and Mineral Waters, Oils and Fats, Cautic Soda, Sugar, Rice and Cabbages.

Sail Twine and Wrapping Twine, Wrapping Paper, Burlaps, Filter-press Cloth, Roofing plates, Square and Arch Firebricks, Lubricating Grease.

Sheet Zinc, Sheet Lead, Plain Galvanized Iron (best and 3d best), Galvanized Corrugated Iron, Steel Rails (18 and 20), Railroad Bolts, Spikes and Fishplates.

Railroad Steel Sleepers, Market Baskets, Demijohns and Corks.

Also, Hawaiian Sugar and Rice; Golden Gate, Diamond, Sperry's, Merchant's and El Dorado Flour, Salmon, Corned Beef, Etc.

For Sale on the Most Liberal Terms and at the Lowest Prices by

H. HACKFELD & CO.

COLDS, COUGHS,

INFLUENZA,

SORE THROAT

Ayer's Cherry Pectoral

Will relieve the most distressing cough, soothe the inflamed membrane, loosen the phlegm, and induce refreshing sleep. For the cure of Croup, Whooping Cough, Sore Throat, and all the pulmonary troubles to which the young are so liable, there is no other remedy so effective as

AYER'S

Cherry Pectoral

A Record of nearly 60 years

Gold Medals at the World's Chief Expositions.

Agents for HAWAIIAN ISLANDS:

HOLLISTER DRUG COMPANY Limited.

A Model Plant is not complete without Electric Power, thus dispensing with small engines.

Why not generate your power from one CENTRAL Station? One generator can furnish power to your Pumps, Centrifugals, Elevators, Plows, Railways and Hoists; also furnish light and power for a radius of from 15 to 20 miles.

Electric power being used saves the labor of hauling coal in your field, also water, and does away with high-priced engineers, and only have one engine to look after in your mill.

Where water power is available it costs nothing to generate Electric Power.

THE HAWAIIAN ELECTRIC COMPANY is now ready to furnish Electric Plants and Generators of all descriptions at short notice, and also has on hand a large stock of

lamps and all Electrical Goods. All orders will be given prompt attention, and estimates furnished for Lighting and Power Plants; also attention is given to House and Marine Wiring.

THEO. HOFFMAN, Manager.

Advertisement for Dr. J. Collins Browne's Chlorodyne, including a small image of the medicine bottle and text describing its benefits for various ailments like cholera, dysentery, and diarrhea.

Dr. J. Collins Browne's Chlorodyne. Vice-Chancellor SIR W. PAGE WOOD stated publicly in court that Dr. J. COLLIS BROWNE was undoubtedly the INVENTOR OF CHLOROXYNE, that the whole story of the defendant Freeman was liberally untrue, and he regretted to say it had been sworn to. See The Times, July 13, 1864.

Dr. J. Collins Browne's Chlorodyne is a liquid medicine which assuages PAIN of EVERY KIND, affords a calm, refreshing sleep WITHOUT HEADACHE, and INVIGORATES the nervous system when exhausted. It is the Great Specific for Cholera, Dysentery, Diarrhoea.

The General Board of Health, London, report that it ACTS as a CHARM, one dose generally sufficient.

Dr. Gibbon, Army Medical Staff, Calcutta, states: "Two doses completely cured me of diarrhoea."

Dr. J. Collins Browne's Chlorodyne is the TRUE PALLIATIVE in Neuralgia, Tooth, Cancer, Gout, Rheumatism.

Dr. J. Collins Browne's Chlorodyne Rapidly cuts short all attacks of Epilepsy, Spasms, Colic, Palpitation, Hysteria.

Important Caution.—The immense sale of this Remedy has given rise to many Unscrupulous Imitations.

N. B.—Every Bottle of Genuine Chlorodyne bears on the Government Stamp the name of the inventor, Dr. J. Collins Browne. Sold in bottles 1s. 10d., 2s. 6d. and 4s. 6d., by all chemists.

Sole Manufacturing J. T. DAVENPORT, 33 Great Russell street, London, W. C.

J. S. WALKER,

General Agent the Hawaiian Islands,

Royal Insurance Company,

Alliance Assurance Company, Alliance Marine and General Insurance Company.

WILHELMA OF MADDEBURG

INSURANCE COMPANY.

Sun Life Insurance Company of Canada.

Scottish Union and National Union.

Room 12, Spreckels' Block, Honolulu, H. I.

HEADS

BUSINESS COLLEGE,

24 Post Street, - - San Francisco.

FOR SEVENTY-FIVE DOLLARS

This college instructs in Shorthand, Typewriting, Bookkeeping, Telegraphy, Penmanship, Drawing, all the English branches and everything pertaining to business for full six months. We have 16 teachers and give individual instruction to all our pupils.

A Department of Electrical Engineering Has been established under a thoroughly qualified instructor. The course is thoroughly practical. Send for circular. C. S. HALEY, Secretary.

BLANK BOOKS MADE TO ORDER AT GAZETTE OFFICE.

ARRIVALS.

Tuesday, April 14.
Bktn S. G. Wilder, McNeill, from San Francisco.
Wednesday, April 15.
Ship Dirigo, Goodwin, from San Francisco.
Stmr James Makee, Peterson, from Kauai.
Stmr Waialeale, Parker, from Hawaii.
Stmr Ke Au Hou, Thompson, from Kauai ports.
Stmr Likelike, Weir, from Hawaii ports.
Thursday, April 16.
U. S. S. Concord, Craig, from Yokohama.
Mrs. Esther Buhne, Anderson, from San Francisco.
Stmr Kaala, Thompson, from Lahaina.
Stmr J. A. Cummins, Nelson, from Oahu ports.
Stmr Kaena, Calway, from Oahu ports.

DEPARTURES.

Tuesday, April 14.
Stmr Kinau, Clarke, for Maui and Hawaii.
Stmr Claudine, Cameron, for Maui ports.
Stmr Mikahala, Haglund, for Kauai ports.
Stmr Kauai, Bruhn, for Kauai ports.
Wednesday, April 15.
Bark R. P. Rithet, Morrison, for San Francisco.
Stmr James Makee, Peterson, for Kauai ports.
Stmr Ke Au Hou, Thompson, for Kauai ports.
Thursday, April 16.
O. S. S. Australia, Houlette, for San Francisco.
Stmr Waialeale, Parker, for Hawaii ports.
Stmr Kaala, Thompson, for Oahu ports.
Stmr J. A. Cummins, Neilson, for Oahu ports.
Stmr Kaena, Calway, for Oahu ports.

VESSELS LEAVING TODAY.

Bktn Addenda, Perry, for Puget Sd.
Bktn W. G. Irwin, Williams, for San Francisco.
Stmr Likelike, Weir, for Olawalu and Paauhau, at 4 p. m.
Stmr Ke Au Hou, Thompson, for Kauai ports.

PASSENGERS.

Arrivals.
From Kauai, per stmr James Makee, April 15—George H. Fairchild, J. W. Pryce and 1 on deck.
From Eureka, per schr Esther Buhne, April 16: G. A. Dauphiny, Miss E. Dauphiny and S. Swaeney.
Departures.
For Kauai, per stmr Mikahala, April 14—Miss Jennie Johnson, Mrs. Pfenbner, H. R. Smyth & wife, Rev. H. Iserberg, S. W. Wilcox, M. Brash, Dr. Suhrman and 37 on deck.
For Maui, per stmr Claudine, April 14—Rudolph Spreckels, Otto Hinderberger, C. B. Wells, P. A. Dias, J. K. Saunders, D. W. Napahaa, F. C. Acheong and L. Von Tempky, wife and child.
For Hawaii and Maui, per stmr Kinau, April 14—Volcano: P. F. Ducroz and wife. Way Ports—Mr. Douse, Olo and wife, Mrs. A. B. Lobenstein, Miss May Logan, George Humby and wife, A. W. Hobson, Captain Ahlborn, H. C. Austin, J. K. Farley, Adjutant George Egner, John Maguire, Paul Jarrett, Mrs. Walua, D. Kama, Frank Spencer, Chas. Notley, R. Rycroft, P. T. Phillips, T. R. Keyworth and 60 deck.
For San Francisco, per S. S. Australia, April 16: C. A. Steward, S. Maguire, Mrs. Abercrombie, C. S. Desky, wife and two children, Rev. J. A. L. Romig, F. F. Barbour, Mrs. C. Walker, Mrs. Glover, Mrs. Long, Mr. and Mrs. Chas. Booth, Miss Fearon, Miss Cunningham, Geo. D. Fearon and wife, Miss M. A. Gallagher, Charles Clarke, A. F. Knudsen, Mr. Beers, P. W. Baldwin and wife, P. L. Wooster, C. L. Rice, Mrs. W. D. Schmidt and child, Dr. J. E. Tennant, J. McKelvey, Miss H. Miller, Mrs. J. G. Waller and five children, A. H. Fell, B. H. Fell, F. A. Warner, Dr. Archibald, W. Potenhauer and wife, J. F. Eckardt, T. Brandt, Miss M. Alexander, Miss A. Z. Hadley, Mrs. F. E. J. Lowrey and four children, Mr. and Mrs. Percy P. Ducroz, C. A. Davison, F. E. Butler, Mrs. V. Knudsen, James Campbell, wife and four children, Miss C. Waipoli, J. J. Foster, Mrs. Valpy, Mrs. Pratt, Mrs. Cohrs, Mrs. Scott, Hon. A. S. Willis and wife and Albert Willis.

DIED.

FRUNKAWA—in Tokio, on March 23, 1896, G. K. Frunkawa, father of G. K. Frunkawa of the Yokohama Specie Bank of this city.

Petition for Administration.

Henry P. Baldwin of the Hawaiian Islands has filed a petition asking that letters of administration be issued to G. A. Botsford in the estate of John L. Blaisdell, who died March 27, 1896, in the island of Oahu. The deceased left property in Visalia valued at \$700. The petitioner is unable to visit Visalia to administer the estate. The petition is accompanied by the certificate of the Supreme Court of the Hawaiian Islands certifying to the probate proceedings in the islands, also certificate of A. Francis Judd, Chief Justice of the Supreme Court. Davis & Allen of Talare, attorneys for petitioner.—Visalia (Cal.) Delta.

In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

IN THE MATTER OF THE BRITISH SCHOONER HENRIETTA.

Before JUDD, C. J., FREAR, J., and W. A. KINNEY, Esq., of the Bar, in place of Whiting, J., disqualified.

Opium is an article capable of being smuggled within the meaning of Section 655 of the Civil Code which defines smuggling as the importation of goods subject to duty, notwithstanding Act 12, Prov. Gov't. Laws, which prohibits the importation of opium except by the Board of Health, but which also provides that nothing in the Act shall be construed to exempt any person or vessel from the pains and penalties against smuggling.

The repeal of an Act which merely excepts a particular class (as opium and preparations thereof) from the provisions of a prior general law (as the "drugs and medicines" clause of the tariff laws) which continues in force, operates to bring that class again under the general law.

A master's claim for articles as his personal property is disallowed, the articles being appropriate for the safe navigation of the vessel and a receipted bill for one of them against the vessel and its owners being found on board.

Seamen's wages are disallowed, the voyage being illegal and the seamen not appearing to be innocent of the illegality.

OPINION OF THE COURT, BY FREAR, J. This is a libel in admiralty for the forfeiture of the British schooner Henrietta, her boats, tackle, apparel and furniture, and sixty cases and packages containing 3750 tins of opium or preparation thereof, weighing 1398 pounds, under Section 655 of the Civil Code relating to smuggling.

The master of the schooner, in behalf of the owner thereof, answered, admitting, as alleged in the libel, that the schooner is registered under the laws and flag of Great Britain and sails from Victoria, British Columbia; that she arrived at Keau, Oahu, within this Republic, December 21, 1895, with said opium on board, and without the consent or authority of the Hawaiian Board of Health or any other person legally authorized to bring the same or permit the same to be brought into this Republic, but denied that the same was smuggled into the Republic, solely on the alleged ground that opium is not an article capable of being smuggled within the meaning of the statute.

The master also filed on his own behalf a claim for certain articles as his personal property, namely, 1 chronometer, 1 pistol, 2 sextants, sundry maps, optome of navigation, nautical almanac, parallel ruler and dividers, 1 pair marine glasses and clothing.

The crew of five men also filed a claim for wages amounting to from \$30 to \$50 for each.

The Circuit Judge, from whose decree this appeal is taken, disallowed the claim for wages, allowed the master's personal claim only as to his clothing, the marine glasses and the pistol, and condemned the schooner, her boats, tackle, apparel, and furniture and the opium.

As to the schooner and opium, the only question presented is whether under our statutes opium is an article capable of being smuggled.

The principal argument for the negative of this question is, that Act 12, 1893, Provisional Government Laws, which prohibits the importation of opium except by the Board of Health, repealed, as inconsistent therewith, the clause in the general tariff laws which imposed a duty on opium, and thereby removed opium from the operation of Section 655 of the Civil Code, which limits smuggling to the importation of goods "subject to duty, without paying on securing the payment of such duty." This question cannot now be considered as if raised for the first time. Ch. 56, Laws of 1874, in so far as it bears upon this question, was identical with Act 12, Provisional Government Laws, now under consideration. In construing this Act of 1874 in connection with the general tariff law, the court held in the case of the Kalakaua, 4 Haw. 325, that opium was still within the purview of Section 655 of the Civil Code, and affirmed the decree condemning the libelled vessel and opium. It is true the court did not state its reasons for so holding further than to say that the questions of law raised had been settled in former cases. But the question was necessarily involved and was in fact raised by the claimant's counsel, as appears by reference to their brief on file in the case. An examination of the former cases referred to discloses that two views had been taken by the court, first, that the Act of 1874, as shown by both its title and its body, was merely restrictive and not prohibitive, and, therefore, left opium still dutiable, and, secondly, that whatever the effect of the Act was upon the duty, it was manifestly intended by the Legislature that opium should remain a subject of smuggling, the effect of the Act, if regarded as prohibitive and not merely restrictive, having been to enlarge the definition of smuggling, so far as opium was concerned, so as to include prohibited as well as dutiable articles. Such intention was inferred from Section 5 of the Act, which is found repeated as Section 8 of Act 12, Provisional Government Laws, as follows: "Nothing in this Act shall be construed to exempt any person or vessel from the pains and penalties prescribed by the laws of the Hawaiian Islands against smuggling." The first of these views was taken in the case of the Mary Belle Roberts, 3 Haw. 832, in which the vessel and opium were condemned. The second view was taken in the King v. Bradley, 4 Haw. 187, a criminal prosecution against a seaman. Both views were set forth in the opinion (not reported) of the trial justice in the "Mary Belle Roberts" case.

In view of these decisions and the further fact that Act 12, Provisional

Government Laws, must be presumed to have been enacted in the light of these decisions and with the intention that it should be construed as the former similar Act of 1874 had been construed, we must regard it as settled beyond review that opium is still a subject of smuggling.

It is, however, argued that the statutory conditions are not the same as they were when the former decisions were rendered, for the reason that Act 110, Laws of 1892, which permitted the importation of opium, by licensees and the Board of Health, free of duty, and by physicians, chemists and apothecaries subject to a duty of 100 per cent, and prohibited it as to all others, repealed, as inconsistent therewith, the previously existing duty of 10 per cent. on opium, for there would no longer be any one to pay the 10 per cent. duty—not even the Board of Health as under the Act of 1874—and, that although this Act (110) was repealed by Act 12, Provisional Government Laws, the latter did not re-enact the duty upon opium either expressly or by implication, for (Civ. Code, Sec. 20) the repeal of a repealing law does not revive the original law. A sufficient answer to this argument is, that under the tariff law (Ch. 25, Laws of 1892) opium was dutiable not as such specifically but as coming under the general "drugs and medicines" clause and that the effect of Act 110 was therefore not to repeal this clause but merely to exempt opium from its operation. Consequently, when the exception was removed the general clause which was in force all the while would again necessarily include opium. Smith v. Hoyt, 14 Wis. 252; Bank v. Collector, 3 Wall. 495.

As to the personal claim of the master, no sufficient reason is shown for disturbing the decree appealed from. The articles disallowed are all such as are appropriate for the safe navigation of the vessel. A receipted bill found on board against the vessel and her owner for the chronometer would further tend to show that these articles were part of the furniture of the vessel. There is nothing but the master's sworn claim to the contrary.

As to the claim for seamen's wages, the voyage being illegal and it not appearing that the seamen were innocent of the illegality, their claim cannot be allowed. The St. Jago de Cuba, 9 Wh. 409; The Langden Cheves, 2 Mason 58; The Schooner Mary, 1 Sprague, 205.

The decree appealed from is affirmed.

W. O. Smith, Attorney-General, for libellant. Hartwell, Thurston & Stanley for claimants.

Honolulu, April 7, 1896.

FILTERS.

The report of the executive officer of the Board of Health relative to the condition of the Nuuanu reservoirs is suggestive of something dangerous to health. It also suggests filters, good filters, something that will effectually separate the water from mud and filth. Nature has done much toward providing the people with necessities; it has also done a little toward securing for the people, luxuries. In some localities a filter is a luxury, in others, Honolulu for instance, it is a necessity, but the natural filters that are sold have been much improved by ingenuity of man.

Charcoal is admitted to be the most thorough purifying agent known, consequently Messrs. Slack & Brownlow selected it for use in the manufacture of their filters. And we are the agents for this particular brand of filter in Honolulu, a sufficient guarantee, by the way, of the character of the article.

The latest invoices show three different styles of the S. & B. Filters and these we have in stock, just opened them, in fact, and we want your attention.

No. 1, (we will call it No. 1) is fitted with a movable plate, so that when necessary, the carbon may be taken out and washed. It has also a movable lining allowing access to every part of the interior, which may be kept perfectly sweet and clean.

No. 2 and 3 are provided with the same conveniences for cleaning as the other, but they have the important addition that every part, including the pure water chamber, is accessible, giving them all the requirements of a "Perfect Filter."

The price of the S. & B. filter is below the others. You should have one, because it is a necessity.

PACIFIC HARDWARE CO.

CHINESE BRIBERY CASE.

Testimony of Principal Witnesses a Whole Day.

The famous bribery case of Yee Chin, Kat Poo and Loo Chit Sam came up for trial in the District Court before Judge De La Vergne yesterday morning, and took up the best part of the day.

W. R. Castle appeared for the prosecution and Messrs. Hartwell and Thurston for the defense. Each of the defendants plead not guilty in turn and resumed his seat in stolid indifference.

Thomas Cook, the inspector who was approached by the three Chinamen, was the first witness on the stand and gave the most damaging testimony of the day. The story told was substantially the same as the report given in the Advertiser immediately after the matter was handed over to the police authorities. He was given money to check off the names of certain Chinamen supposed to leave on the bark Orient, without requiring their presence aboard.

Cook remained on the stand until close to 2 o'clock in the afternoon. Of course he was given the usual time allowance for lunch.

The other witnesses were T. P. Severin, Alex Nicholas, Deputy Collector MacStocker, Captain Parker and Captain Sanders.

The case will be continued today.

ONE BOX OF CLARKE'S B41 PILLS

Is warranted to cure all discharges from the Primary Organs, in either sex (acquired or constitutional), Gravel, and Gleet in the Bladder. Guaranteed free from Mercury. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors throughout the World. Proprietors THE LINDOLLS AND MIDLAND COUNTIES DRUG COMPANY, Lincoln, England. 1708

SALE OF VALUABLE REAL ESTATE.

IN PURSUANCE OF AN ORDER OF the Circuit Court of the First Circuit, the undersigned will sell at public auction, at the front door of the Judiciary Building, Honolulu.

Saturday, May 9th, '96 AT 12 O'CLOCK NOON.

All of the following described real estate:

Beginning at a point on east side of Kapiolani street, eight (8) feet from the main line of Lanialoa street and running by true bearing, N 20 deg 12 ft. E seventy feet along Kapiolani street, thence S 68 deg 48 ft. E one hundred feet (100) feet along Baldwin Menner's premises, thence S 21 deg 12 ft. W seventy (70) feet, thence N 60 deg 48 ft. W one hundred (100) feet to initial point, containing an area of 7000 square feet.

Terms: cash. United States gold coin.

Conveyance at expense of purchaser.

Upset price \$1800.

PAI KAMAKA, Guardian of Sam Kamaka Kapaulana's Namshoakalani.

The above property is very desirably situated and the surroundings and view unsurpassed. 1751-5ta

IN THE CIRCUIT COURT, FIRST CIRCUIT OF THE HAWAIIAN ISLANDS.—In Probate.

In the matter of the Estate of WILLIAM RAY, deceased.

The petition and accounts of the administrator of the Estate of said deceased, wherein he asks that his accounts be examined and approved, and that a final order may be made of distribution of the property remaining in his hands to the persons thereto entitled, and discharging him and his sureties from all further responsibility as such, having been filed.

IT IS ORDERED that THURSDAY, the 17th day of April, A. D. 1896, at 10 o'clock a. m., at Chambers in the Court-house, at Honolulu, be and the same hereby is appointed as the time and place for hearing said petition and accounts, and that all persons concerned may appear and show cause, if any they have, why the same should not be granted.

Dated at Honolulu, H. I., this 13th day of April, A. D. 1896.

By the Court. J. A. THOMPSON, Clerk.

IN THE CIRCUIT COURT, FIRST CIRCUIT OF THE HAWAIIAN ISLANDS.—In Probate.

In the matter of the Estate of W. J. Smith of Honolulu, Oahu, deceased intestate.

Petition having been filed by Mrs. Priscilla E. Hestinger, sister of said intestate, praying that Letters of Administration upon said estate be issued to Joseph O. Carter, notice is hereby given that on FRIDAY, the 24th day of April, A. D. 1896, at 10 o'clock a. m., in the Judiciary Building, Honolulu, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Honolulu, March 19, A. D. 1896.

By the Court. J. A. THOMPSON, Clerk.

IN THE CIRCUIT COURT OF THE First Circuit of the Hawaiian Islands.—In Probate.

In the matter of JAMES DONNELLY of Kalahehi, Honolulu, Island of Oahu, deceased intestate.

Petition having been filed by H. E. McIntyre, a creditor of said intestate, praying that Letters of administration upon said estate be issued to D. Dayton, notice is hereby given.

It is ordered that FRIDAY, the 17th day of April, A. D. 1896, at 10 o'clock a. m., in the Judiciary Building, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Honolulu, March 19, A. D. 1896.

By the Court. J. A. THOMPSON, Clerk.

Administrator's Notice.

THE UNDERSIGNED HAVING BEEN appointed administrator of the Estate of W. B. Naumu, late of Kekeha, Kauai, deceased by order of the Honorable Jacob Hardy, Circuit Judge of the fifth Judicial Circuit hereby notifies all persons having claims against said estate, to present the same with vouchers duly authenticated to him at his office, Waimea, Kauai, within three months from date hereof, or such claims will be forever barred.

All persons indebted to said estate are also notified and directed to pay such debt to the administrator only.

Dated Waimea, Kauai, April 11th, 1896.

BEAUNUT Administrator Estate of W. B. Naumu. 4278-4

IN THE CIRCUIT COURT OF THE First Circuit, Hawaiian Islands.—JAMES L. NEWTON, and GEORGE H. NEWTON, Plaintiffs, vs. FRANK C. BLAIR, et al., Defendants. Action for Quieting of Title in Real Property situate in the Hawaiian Islands.

THE REPUBLIC OF HAWAII.—To the Marshal of the Hawaiian Islands or his Deputy.

CRISTING:—You are hereby commanded to summon Frank C. Blair, grandson of Mary Emmons, deceased, and Florence S. Blair, his wife; George B. Blair, grandson of Mary Emmons, deceased, and Emily E. Blair, his wife; William G. Blair, grandson of Mary Emmons, deceased, and Hattie V. Blair, his wife; Henrietta Blair, daughter of Mary Emmons, deceased; Susan H. Stearns, granddaughter of Mary Emmons, deceased, and E. H. Stearns, her husband; Elizabeth R. Hosmer, granddaughter of Mary Emmons, deceased, Alice M. Hubbard, granddaughter of Mary Emmons, deceased, and E. Hubbard, her husband; Florence L. Matterson, granddaughter of Mary Emmons, deceased, and J. J. Matterson, her husband; Jane (nee) daughter of Mary Emmons, deceased, and J. N. Case, her husband; Mary C. Martindale, daughter of Mary Emmons, deceased; Henry Spring, grandson of Thomas L. Newton, deceased, and Sybil Spring, his wife; Angeline L. V. cent, granddaughter of Thomas L. Newton, deceased, and W. E. Vincent, her husband; A. Aline Underwood, granddaughter of Thomas L. Newton, deceased, and C. B. Underwood, her husband; Davis, husband of Frances Davis, granddaughter of Thomas L. Newton, both deceased, and Ida Weaver, a great granddaughter of Thomas L. Newton, deceased, and Weaver, her husband; Helen Giffard, a granddaughter of Thomas L. Newton, deceased, and E. M. Giffard, her husband; George W. Forbes, son of Lydia F. Forbes, deceased, and Juliette Forbes, his wife; R. Melancthon Forbes, son of Lydia F. Forbes, deceased, and Maggie Forbes, his wife; James Forbes, son of Lydia F. Forbes, deceased, and Ellen Forbes, his wife; Emory Forbes, son of Lydia F. Forbes, deceased; Newman, husband of Lydia Newman, deceased, daughter of Lydia F. Forbes, deceased; Frank Newton, grandson of John Newton, deceased, and Frances Newton, his wife; Asahel Newton, grandson of John Newton, deceased, and Edia Newton, his wife; Merritt Newton, grandson of John Newton, and Sadie Newton, his wife; George Newton, grandson of John Newton, deceased; Doubleday, husband of Anna M. Doubleday, deceased, a granddaughter of John Newton, deceased; William A. Doubleday, a great-grandson of John Newton, deceased; Alice Newton, a great-granddaughter of John Newton, deceased; Jackson, husband of — Jackson, a great-granddaughter of John Newton, deceased; Richard Eugene Jackson, a great-grandson of John Newton, deceased; Frances Mary Harris, a daughter of John Newton, deceased, and A. Harris, her husband; John H. Newton, a son of John Newton, deceased; Elizabeth Crandall, daughter of John Newton, deceased, and I. Crandall, her husband; Lydia Jane Harris, daughter of John Newton, deceased; William P. Newton, son of John Newton, deceased, and Emily Newton, his wife; Defeat, in case they shall file written answer within twenty days after service hereof, to be and appear before the said Circuit Court at the AUGUST TERM thereof, to be held at Honolulu, Is. and of Oahu, Hawaiian Islands, on MONDAY, the third day of August next, at 10 o'clock a. m., to show cause why the claim of James L. Newton and George H. Newton, plaintiffs, should not be awarded to them pursuant to the tenor of their petition. And have you then there with full return of your proceedings thereon.

Witness Hon. Alfred W. Carter, First Judge of the Circuit Court of the [L. S.] First Circuit at Honolulu, Oahu, Hawaiian Islands, this fourth day of April, 1896.

HENRY SMITH, Clerk.

I certify the foregoing to be a true and faithful copy of the original, which is on file in my office, in said Honolulu, Hawaiian Islands.

HENRY SMITH, Clerk. 1748-3m

IN THE CIRCUIT COURT, FIRST CIRCUIT OF THE HAWAIIAN ISLANDS.—In Probate.

In the matter of the Estate of JOHN THOMAS WATERHOUSE of Honolulu, Island of Oahu, Hawaiian Islands, deceased.

The petition and accounts of the Executor of the Estate of said deceased, wherein they ask that their accounts be examined and approved, and that a final order be made of distribution of the property remaining in their hands to the persons thereto entitled, and discharging them from all further responsibility as such executors, having been filed.

It is ordered that FRIDAY, the 24th day of April, 1896, at 10 o'clock a. m., at Chambers in the Court House, Judiciary Building, at Honolulu, be and the same hereby is appointed as the time and place for hearing said petition and accounts, and that all persons interested may then and there appear and show cause, if any they have, why the same should not be granted.

Honolulu, March 19, 1896.

By the Court. J. A. THOMPSON, Clerk.

Mortgagee's Notice of Intention to Foreclose and of Sale.

NOTICE IS HEREBY GIVEN THAT by virtue of a power of sale contained in a certain mortgage, dated the 30th day of November, A. D. 1888, made by KEALINA of Puhenui, North Kona, Island of Hawaii, to Eduard Furstenau of Bremen, Germany, recorded in the office of the Registrar of Conveyances, in Liber 113, folios 392-393, the said Eduard Furstenau, mortgagee, intends to foreclose said mortgage for a breach of the condition in said mortgage contained, to wit: the non-payment of both principal and interest when due.

Notice is also hereby given that all and singular the lands, tenements and hereditaments in said mortgage contained and described will be sold at public auction at the auction rooms of Jas. F. Morgan, on Queen street, in said Honolulu, on MONDAY, the 11th day of May, A. D. 1896, at 12 o'clock noon of said day.

The property in said mortgage is thus described, viz: 1st—All of that certain lot situate in Honolulu, in said Koolaha, containing an area of 15 acres, 145 fathoms, reserving, however, a parcel of about half an acre on the southeast corner of said lot and conveyed by deed to Kealina to John Bell, by deed dated November 3d, 1888, and recorded in Liber 112, page 127; said premises being conveyed to said Kealina by deed of H. N. Castle, dated October 15th, 1888, and recorded in Liber 115, page 84; and being the same premises set forth in Royal Patent 7240, to Kumuau.

2d—A certain lot with the buildings thereon, situated in Kalaupapa, Kapaemahu, Honolulu, Oahu, containing 6000 square feet, set forth in deed of H. N. Castle and W. A. Bowen to said Kealina, recorded in Liber 94, on page 397.

EDUARD FURSTENAU, Mortgagee.

Terms: Cash. Deeds at expense of purchaser.

For further particulars, apply to J. M. MOSSABAT, Attorney for Mortgagee. Dated Honolulu, April 17th, 1896. 1750-3t

Hobron Drug Co. are sole agents for Ramona face powder.

TIME TABLE

Wilder's Steamship Company 1896.

Steamship "Kinau,"

CLARKE, Commander, Will leave Honolulu at 10 o'clock a. m., touching at Lahaina, Maalaea Bay and Makana the same day; Mahukona, Kawaihae and Laupahoehoe the following day, arriving in Hilo the same afternoon.

LEAVES HONOLULU.

Tuesday ..... April 14
Friday ..... April 24
Tuesday ..... May 5
Friday ..... May 15
Tuesday ..... May 26

\*Will call at Pohoiki, Puna, on trips marked. Returning, will leave Hilo at 8 o'clock a. m., touching at Laupahoehoe, Mahukona and Kawaihae same day; Makana, Maalaea Bay and Lahaina the following day, arriving at Honolulu the afternoon of Tuesdays and Fridays.

ARRIVES AT HONOLULU.

Friday ..... April 10
Tuesday ..... April 21
Friday ..... May 1
Tuesday ..... May 12
Friday ..... May 22
Tuesday ..... June 2

Will call at Pohoiki, Puna, on the second trip of each month, arriving there on the morning of the day of sailing from Hilo to Honolulu.

The popular route to the volcano is via Hilo. A good carriage road the entire distance. Round-trip Tickets, covering all expenses, \$50.

Steamship "Claudine"

CAMERON, Commander.

Will leave Honolulu Tuesdays at 5 o'clock p. m., touching at Kahului, Hanalei, Hamoa and Kipahulu, Maui. Returning, arrives at Honolulu Sunday mornings.

Will call at Nuu, Kaupo, once each month.

No freight will be received after 4 p. m. on day of sailing.

This company reserves the right to make changes in the time of departure and arrival of its steamers WITHOUT NOTICE, and it will not be responsible for any consequences arising therefrom.

Consignments must be at the landings to receive their freight. This company will not hold itself responsible for freight after it has been landed.

Live stock received only at owner's risk.

This company will not be responsible for money or valuables of passengers unless placed in the care of pursers.

Passengers are requested to purchase tickets before embarking. Those failing to do so will be subject to an additional charge of twenty-five per cent.

C. L. WIGHT, President. S. B. ROSE, Secretary. Capt. J. A. King, Port Superintendent. Honolulu, H. I., Jan. 1, 1896.

Mortgagee's Notice of Intention to Foreclose and of Sale.

IN ACCORDANCE WITH THE PROVISIONS of that certain mortgage made by HENRY F. BERTELMANN and EMMA BERTELMANN, his wife, to Samuel C. Allen, doing business under the firm name of Allen & Robinson, dated March 10th, 1892, recorded in the Register Office, Oahu, in Liber 132, pages 44, 45 and 46, notice is hereby given that said mortgagee intends to foreclose the same for condition broken, to wit: the non-payment of both the principal and interest when due.

Notice is likewise given that after the expiration of three weeks from this date, the property covered by said mortgage will be advertised for sale at public auction at the auction rooms of Jas. F. Morgan, Honolulu, and will be sold on MONDAY, 27th day of April, 1896, at 12 o'clock noon of that day.

S. C. ALLEN, Mortgagee.

For further particulars, apply to J. ALFRED MAGOON, Attorney for Mortgagee.

The property covered by said mortgage are all those premises situate at Kalaokahua, Honolulu, more particularly described in Royal Patent Grant 3335, to Henry Bertelmann, containing an area of 6000 square feet, together with all buildings thereon. 4295-4d

NOTICE

&lt;

# DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI., Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the FIRST DIVISION AND DISTRICTS, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

## PAPA INOA O KA POE KU I KA AUHAU I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auhau i Hookaa Ole, a ke Hoolaha ia aku nei e like me ia i Kauoha ia e ke Kanawai; a ua hui ia ma keia na Auhau a pau i Hookaa Ole ia no ka Mahele Ekahi, a me Kona mau Apana, e like me ia i hoikeia, i Huiptua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Ilio, a me na Auhau Kino i heluia, e waiho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nu na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakakaia me ke Kanawai.

### SUPPLEMENT.

FRIDAY, APRIL 17, 1896.

#### First Division, Island of Oahu, District of Kona.

MAHELE EKAHI, MOKUPUNI O OAHU, APANA O KONA.

#### FIRST DIVISION. DISTRICT OF HONOLULU.

1 Akana, C T	\$ 22 50	175 Gomes, Est of Joao	35 15	265 Kwong Man Sang	11 50	358 Kaina, John	4 90	448 Kaonohi (w)	6 00
2 Aki, Sam'l K	11 50	177 Gertz, Christian	63 75	266 Kwong Ching Chong	359	359 Kanepaikii	7 10	449 Kaaoo, Kawika	7 10
3 Aloha Gallery	11 50	178 Gulick, Mrs C T	213 10	Co	28 80	360 Kalani, Paoa	7 10	450 Kaaukai, S M	78 60
4 Akima, C	17 00	179 Goo Kim You	10 40	267 Kwong Yee Mai (w)	11 50	361 Kakeeki	1 60	451 Kaapa, Beni	7 10
5 Arn Kin Lam Co	28 00	180 Graham, Mrs S M	7 10	268 Kwong Sun Wai Co	47 30	362 Kanakau	18 10	452 Kaahanui, Mrs	6 55
6 Andrade, Louis	45 05	181 Gomes, Manuel	7 10	269 Kwong Hip Chong Co	48 90	363 Kamuela	7 10	453 Kaaiamann	9 30
7 Aylett, Lui	10 40	182 Guindinho, M	7 10	270 Kahawaii, Est of	18 10	364 Kaiapahia, Kalua	7 10	454 Kaaumooana, S	20 85
9 Ahia, Abraham M	8 20	183 Guerrero, Louis F	32 65	271 Kauai, Est J	29 10	365 Kanabele	8 20	455 Kaaihua, Mrs	2 70
10 Aki, Mary A	11 85	184 Gilliland, R L	50 00	272 Kaluhi, Est of	11 50	366 Kamaka	4 90	456 Kaaihue, Ona	7 10
11 Apeche, Pierre	9 30	185 Goo Heong	7 65	273 Kawaauhau	1 60	367 Kanohohookiekie	8 20	457 Kaaha, Hiram	17 55
12 Alapai, Mele and J	230 40	186 Gum Sing	11 50	274 Kailianu	1 60	368 Kahakuhaakoi, Mrs	15 90	458 Kaaikauna, Haliaka	7 35
13 Aona, Michael	51 10	187 Guerro, Levi	4 90	276 Kawika	6 00	369 Kane, S	4 90	459 Kaainaahiahi	7 10
14 Aneko	23 05	188 Gune Foon alias Yune Poy	6 00	277 Kahale	17 55	370 Kapua, R S	9 30	460 Kaalokai	2 70
15 Andrews, Chas	1 60	189 Gomes, Manuel	2 15	278 Kaiakoihi, S	43 40	371 Kaiakawaha	15 90	461 Kelikuewa, Sam	9 30
16 Akana, W S	27 45	190 Goo Foo Co	11 85	280 Kahahawai, John	24 75	372 Kalua, Lukela	8 20	462 Keahofou, David	9 30
17 Achi, Wm C	109 95	191 Gomes, Antone	1 60	281 Kahele, S	3 80	373 Kahaunaefe, Elena	7 10	463 Keaweamahe, Lilia (w)	40 10
18 Akana	127 00	192 Hop Chong Co	9 30	282 Kauuku (w)	3 80	374 Kalaukoa, Mrs Lulia	8 75	464 Keaweamahe, G W	17 00
19 Akima Luika	15 35	193 Hee Chan	204 00	283 Kalua, Julia	3 80	375 Kalua	1 60	465 Keola, Annie	1 60
20 Apio, John K Ag't	2 70	194 Hookano, E B	44 50	284 Kawaihoolookahou-pookane	14 80	376 Kane, D M	10 40	466 Ken Chong	2 70
21 Alani, A W	7 10	195 Hee Nin	2 70	285 Kamakele, J	22 50	377 Kan-ipo	7 10	467 Kelii, Mary	27 50
22 Aki No 1	2 70	196 Hing Kee	13 70	286 Kaluhimoku	7 10	378 Kaunamano, J K	31 30	468 Keau, Moses	1 60
23 Andrade, Manuel	12 85	197 Haupu	7 10	287 Kawaiui, Mrs J U	28 00	379 Kane-aiakala, Moke	19 55	469 Kenyon, G Carson	3 60
24 Anahu, Mrs K	30 20	198 Hong Hop Kee	11 50	288 Kananui	1 60	380 Kahoomaema	1 60	470 Kekahuna, Mrs Hoo-kaa	10 40
25 Aholo, Mrs L K	1 05	199 Hook Fong Co	2 70	289 Kaniela	1 60	381 Kaulukou, Mrs Ana	22 20	471 Keohokii & Kaona (w)	11 50
26 Auld Jr, Jas	1 60	200 Hoong See	19 20	290 Kane, Henry	1 60	382 Kan Chong Sing Co	15 35	472 Kepahoni, Kealoha	14 80
27 Aulani (w)	1 60	201 Holaniku	7 10	291 Kaohiwaena	11 50	383 Kaholo (w)	9 10	473 Keau, J	6 25
28 Apua Kane	3 80	202 Hewitt, Frank	1 60	292 Kalawaiianui, Mrs	31 85	384 Kainoa, L W	9 30	474 Kekahuna	1 60
29 Avilla, Manl de	43 40	203 Henrickson, John	7 10	293 Kahau	10 40	385 Kain (w)	325 474	475 Keoahu, Ioane	8 20
30 Andrews, Thos L	13 70	204 Hop Sing Co	8 20	294 Kahai, Lokinahama	10 40	386 Kaiwihaona	2 70	476 Kepola (w)	13 70
31 Atkinson, A L C	10 40	205 Ho Sue Kee	14 80	295 Kakua	7 10	387 Kapule	2 70	477 Kealakai, W H	7 10
32 Alapai Bila	15 90	206 Hart, Mrs Haleakala	57 70	296 Katii	8 20	388 Kahinu, J Ioela	12 60	478 Keala (w)	1 60
33 Awin, Y	15 90	207 Hin Keoni	4 90	297 Kaiakawaha, J N	8 20	389 Kapioho, L H	19 65	479 Keliihihi, L	11 50
34 Aea, Joseph	74 75	208 Holstein, E C	8 75	298 Kawaihoa, J M	3 25	390 Kapaealii, Kauloalii K	8 20	480 Keliiaa, M	15 35
35 Aiwa (w)	6 00	209 Hoopii (w)	10 40	299 Kainoa	7 10	391 Kaleleiki, L	23 60	481 Keopaa, M K	9 30
36 Aylett, L J	20 85	210 Haalou, Mrs Kekipi	49 80	300 Kaili	9 30	392 Kahoomanu	7 10	482 Keawe, Chas	25 80
37 Abbey, Wm	1 60	211 Huli, Ioane	6 00	301 Kaialii	9 30	393 Kahaui, Abraham	9 30	483 Kealakai, Adam	3 25
38 Ahana, W W	96 75	212 Hop Sing Wai Co	19 55	302 Kahaawini, Henry	17 00	394 Kamaka (w)	3 80	484 Keanauna, Mrs	6 60
39 Ahi, Annie	9 30	213 Hoopii (w)	1 60	303 Kaulaokalani	1 60	395 Kalkinahaole, J W	136 25	485 Keao, A K	11 50
40 Ah Hee Co	6 00	214 Haili, Geo	13 10	304 Kahumoku	1 60	396 Kaili, Sam	7 10	486 Keoneula	8 20
41 Ah Kum	14 80	215 Hana (w)	1 60	305 Kapaehaole, A P	18 10	397 Kana, W K	7 10	487 Keohomu	5 15
42 Ah Lau	11 50	216 Holt, Jas L	48 90	306 Kahulu	6 00	398 Kamainalulu, J	19 75	488 Kelekoma	9 30
43 Ah Mi, S	28 00	217 Hao, Roma	7 10	307 Kane, S K	40 85	399 Kaiona	1 30	489 Keopuhiwa	23 00
44 Ah I alias Gee Sing	2 70	218 Halulukahi	1 60	308 Kahehena, Bill	7 10	400 Kaulahini (w)	10 40	490 Keoniu, Sam	7 10
45 Ah Nee alias Mow Hung	89 75	219 Haiola	11 50	309 Kaelepulu	10 40	401 Kala, Keau	10 40	491 Kela, Mrs Haliakala	15 80
46 Ah Fie	2 70	220 Hop Sing Co	14 25	310 Kam Sing Pau	7 95	402 Kaio, Kealoha	7 10	492 Kealoha, John	1 60
47 Ah Chong	18 10	221 Holt, Geo H	18 65	311 Kahoohuli	8 40	403 Kaniau No 3	1 60	493 Keliikeole, C S	4 90
48 Ah Yan	19 20	222 Harbottle, Edmund	31 30	312 Kamakauahoa, Dan K	20 50	404 Kalawela	1 60	494 Keanu	3 80
49 Ah Sung	11 05	223 Haona	6 00	313 Kamaka	2 70	405 Kalbe, Aug	7 10	495 Kealoha	7 10
50 Ah Chong	1 60	224 Hoang Chong Co	7 10	314 Kailiuli, Geo	9 55	406 Kalauawa, K	2 70	496 Kealoha Lui	11 50
		225 Hong Chong Co	7 10	315 Kamaha, Daniel	4 90	407 Kaula, Wm	6 55	497 Keaweamahe, Mrs C	20 55
		226 Ho Yune	9 30	316 Kaniu	7 10	408 Kahoawai, J K	29 10	498 Kekuni (w)	8 20
		227 Hookaunaha, J E	7 10	317 Kahikina & Kaalele(k)	11 30	409 Karranti, R	6 55	499 Keliikanakaole	4 90
		228 Holi, Pilipo	7 10	318 Kalani	3 80	410 Kalei	1 60	500 Kekeo	1 60
		229 Hikianu, John	4 90	319 Kalua	7 10	411 Kaiwi, Miss	9 55	501 Keola (w)	1 60
		230 Hop Yick Co	8 20	320 Kamio, J H	2 70	412 Kaniela	8 20	502 Kealoha	7 10
		231 Helenihi, Jas K	10 40	321 Kalawala, J	13 70	413 Kahanamoku, Mrs. Kapa	9 30	503 Kinoiki	9 30
		232 Ho Wo	7 55	322 Kapiiolo	20 85	414 Kanealoha (w)	2 70	504 Kipi No 2	4 90
		233 Hopkins, G L	58 80	323 Kailiuli, L M	9 30	415 Kawai, Geo	9 30	505 Kina	24 50
		234 Haw'n Baseball Ass'n	22 50	324 Kanealii	9 30	416 Kai Emma	1 60	506 Kimona, Paahao	9 30
		235 Hayne, Julien D	14 50	325 Kamaiohao, Mrs	10 40	417 Kamawae, Jas	3 75	507 Kidder, Chas	2 70
		236 Hiku	4 90	326 Kamokuokalani, J	4 90	418 Kamai	4 90	508 Kila, Sam'l	25 80
		237 Hayseldon, F H	28 00	327 Kamohoolii, S W K	4 50	419 Kalama, J	13 70	509 Kilia, Capt	14 80
		238 Hong Chin	7 65	328 Kawahahee	8 20	420 Kaiwini, K B	2 70	510 Kim Wo	13 70
		239 Ho See	5 80	329 Kahaunui	27 45	421 Kapololei (w)	14 25	511 Kinilau	8 20
		240 Hokaea	7 10	330 Kahaunui	1 60	422 Kahaunui	4 90	512 Kimoekai, L P	8 20
		241 Hoopii, S W	12 60	331 Kaiewe	1 60	423 Kalia, Mrs K	1 60	513 Kihai, Geo	7 10
		242 Herbert, A	90 50	332 Kaliko (w)	6 25	424 Kalaie (w)	1 60	514 Kihai, Sr	1 60
		243 Hutchings, Jas	2 70	333 Kanehalau	15 90	425 Kapule, Geo B	23 85	515 Kikilina	12 05
		244 Hayseldon, F H	28 00	334 Kapihi, Geo K	7 90	426 Kalua, Chas	8 20	516 Kioula, S W	3 80
		245 Hong Chin	7 65	335 Kapau, J K	30 20	427 Kaluawaa	10 40	517 Kowachulukea, Est of	7 10
		246 Hakuole	9 30	336 Kaia, Geo	1 60	428 Kaloamaikai	7 10	518 Koon Sou	11 50
		247 Irving, J	1 60	337 Kapeliela	337	429 Kamau (w)	6 00	519 Koichi Kasamota	3 80
		248 Ioane	7 65	338 Kahopeole	7 10	430 Kahalua	3 80	520 Kong Wo	1 60
		249 Imhoff, E	38 45	339 Kawaiiala, Kurihara(w)	8 20	431 Kamaka (w)	1 60	521 Kong Hing Co	6 00
		250 In Yong	12 60	340 Kaholoholo, Luukia	11 75	432 Kawa, Mrs S K	5 45	522 Hong Chong	6 00
		251 Isasaka	9 30	341 Kaholo, Sam	7 10	433 Kaloa, Est of	2 15	523 Kong Man	9 30
		252 Iokepa	4 90	342 Kaialoa, M	7 10	434 Kapiolani Home	55 50	524 Kuhiau, Est of	4 90
		253 Iokepa	8 75	343 Kanamu, Lulu P	19 65	435 Kaleioku, Telemia	6 00	525 Kukeakana, Est of	8 85
		254 Iona, J W	8 50	344 Kaleikou, Telemia	11 50	436 Kaalua, Est of	2 70	526 Kukahiko, Est of	8 20
		255 Ilikealanililii	8 20	345 Kamakolu (w)	3 80	437 Kaainiu, J	22 50	527 Kupihea, Jas	1 60
		256 Jun Hee	41 50	346 Kauhine, D P	8 20	438 Kaaloleo, Sam	2 70	528 Kulia (w)	2 70
		257 Jacobsen, J	1 60	347 Kalua, John	13 70	439 Kaapa, Kealoha (w)	6 00	529 Kukuinui, Mrs	18 10
		258 Jolliver, Frank	9 65	348 Kailiui	7 10	440 Kaaea	1 60	530 Kumalae, Jona	4 75
		259 Jesus Manl Pestana	9 30	349 Kanekea	1 60	441 Kaalewai (w)	7 75	531 Kuamo	1 60
		260 Joaquin Antone	1 60	350 Kauhahaakua, Jr	19 20	442 Kaae Jesse Kapahi	39 00	532 Kuikahi, Mrs	11 50
		261 Jiminez Pablo	7 10	351 Kapeka, Alike	2 70	443 Kaaoo, Ioana	7 10	533 Kumukoa	8 20
		262 Jesus Claudio	12 85	352 Kauanoano, W N	14 50	444 Kaakolea, Anakoeka (w)	11 50	534 Kuanalewa (w)	21 95
		263 Kwan Chong Co	6 55	353 Kailianu, John	2 70	445 Kaae	2 40	535 Kua, J Alapai	11 50
		264 Kwong Hing Chan Co	6 00	354 Kalama, J	7 10	446 Kaai, Capt Jas	2 40		
				355 Kahanaunui	4 90				
				356 Kaiianui, Mrs Kahai	9 30				
				357 Kawaihapai (w)	3 80				

541	Kuana, J P	4 90	655	Mendonca, J P	61 25	765	Patterson, Mrs I C	23 40	876	Souza, John	14 80	District of Ewa and Wai- anae.		27	Kukea, D	2 70	
542	Kupihelili	21 40	656	Medeiros, Antone	11 50	766	Paulain, Maurice	3 80	877	Silva, Joe	7 10	Apana o Ewa a me Waianae.		28	Kukea, Chas	8 75	
543	Knabine, Mrs	7 10	657	Man Chong Co	27 30	767	Pahia, Capt	2 70	878	Shing Shang	1 60	1	Aukukino, Pine	1 60	29	Keola, Est	18 10
544	Kumukahi	6 00	658	Makaimi, J M	2 70	768	Pae, John	28 00	879	Swinton, H S	40 10	2	Armstrong & Co	21 40	30	Kahele, Est	2 70
			659	Maunakea	11 50	769	Panaewa, Nihoa	12 70	880	Sun Wo Co	14 40	3	Andrews, G P	4 90	31	Kawaikumuole, Mrs L	6 00
545	Lyeurges, Geo	25 80	660	Malupo (w)	17 00	770	Paaniani, Lepeka	6 00	881	Sin Choy Lee Co	10 30	4	Bright, John	1 60	32	Kauhi, Est of Mrs K	6 70
546	Lan Wo Chan Co	9 30	661	Manliawa, Mrs L	21 40	771	Palau, Moses	24 15	882	Silva, John	7 10	5	Bowler, J F	4 90	33	Kalaluhi	16 15
547	Lan Pong	30 20	662	Mesa, Raymond	1 60	772	Palau, E W	8 75	883	Sun Wo Wai Co	37 60	6	Holt, J D	17 55	34	Kepani	3 80
548	Larsen, Wm	62 35	663	Mello, Francisco Per- reira	9 30	773	Piliako	7 10	884	Soy Chong	8 20	7	Hopp, J J	4 90	35	Keahipaka	1 60
549	Lam Chee	15 90	664	Makaea, Robert	1 60	774	Ponihuli	1 60	885	Silva, J R Jr	1 60	8	Iaea, I D	6 00	36	Kapea, Est	3 00
550	Lam Him	13 70	665	Mohe	9 30	775	Puha	7 10	886	Souza, Henrique	8 20	9	Johnstone, A	2 70	37	Kaahamalu	3 80
551	Lan Yin	9 85	666	Mahiki, Solomon	17 00	776	Pedro, Tom	9 85	887	Silva, Francisca de	7 10	10	Jackson, Wallace	7 10	38	Kahoeka, Est of D	5 45
552	Lahela (w)	11 50	667	Mika, A K	4 90	777	Pedro, Petr	9 85	888	Silva, J R	13 40				39	Kaoni, Mrs	2 70
553	Lan Sang	4 90	668	Mahuka, Mrs L	37 90	778	Phillips, John	3 80	889	Sun Fook Sing Co	9 30				40	Kamakea, Est	6 00
554	Lazarus, Mrs Julia	12 15	669	Manase, Luika	10 40	779	Pulaa	42 65	891	Sun Mun Ark Co	28 00				41	Kanuihaaha, Est	2 15
555	Lavinho, Wuan	14 25	670	Makawalu, E W	23 60	780	Papala (w)	5 10	892	Thomas, E B	78 05				42	Kawahamana, Est	2 15
556	Lambert, Mrs Rosina	1 60	671	Mung See	12 05	781	Pierce, G	9 30	893	Ton On Jan Co	65 40				43	Kaluhiokane	1 60
557	Lapaki, Kahele	1 60	672	Mee Hop Co	6 00	782	Paoo	11 50	894	Tam Tsa Hing	2 70				44	Kaapokalani	4 35
558	Lazarus, Alexander	36 25	673	Manuia (w)	3 80	783	Pihikahiwi, M	8 75	895	Tai Sing	2 70				45	Kamaka	8 20
559	Lam Kau Co	6 55	674	Manuel, David	2 70	784	Pahio	9 20	896	Tam Jan	57 70				46	Lelauna, Est	2 70
560	Laa, Mele	4 90	675	Mana, Jr J	24 70	785	Puhi, D K	17 55	897	Tong Wo	6 00				47	Lok Sun Wai	52 40
561	Lahela Hosea Pouli (w)	2 70	676	Mitchell, Edward	1 60	786	Paaluhia, Rev S	7 10	898	Timmons, L D	10 95				48	Lane, P C	6 30
562	Levey, Lewis J	9 00	677	Mota, Ant Pexoto	7 10	787	Pokii	4 90	899	Tong Dow	13 70				49	Maile, C B	6 00
563	Leong Ching Kee	6 00	678	Maceda, Man'l	1 60	788	Pii, Mrs Koleka	14 80	900	Tong Yen	9 30				50	Mahuka, Mrs L	9 30
564	Lee Tong	11 50	679	Makaiwi	7 10	789	Pupukalepa	4 90	901	Turner, Archie	8 20				51	Mela, Est	14 55
566	Lee Cheong	2 70	680	Mahelona, David	13 70	790	Pau	7 10	902	Teixeira, Bento	1 75				52	Mahu, L	6 00
567	Lee Chu	22 50	681	Mia	1 60	791	Pamalo	9 85	903	Toomey, Capt W D	28 00				53	Malaihi, F W	18 10
568	Leong Foong Chai	9 30	682	Mahoe, S K	11 50	792	Paele	7 10	904	Tai Sing	14 25				54	Mahu, Mrs P	5 15
569	Lee Hoy	22 50	683	Morris, Mrs Annie	1 60	793	Paololu No 1	11 50	905	Tavas Silva	8 20				55	Mahoe, S K	10 70
570	Lee Quai	8 20	684	Meabewalo, Geo	11 75	794	Paneta, Piholei (w)	1 60	906	Tai Hing	22 50				56	Malo, Est	245
571	Lee Quon	2 70	685	Monsarrat, Mrs C C	28 00	795	Pantela, Jose Pacheco	11 75	907	Tin Lee Co	11 50						
572	Lemos John M	10 65	686	Moau, K	8 20	796	Perreira, Camilla	14 25	908	Thornton, W H	12 05						
573	Leong Chow	8 20	687	Mason, Mrs	1 60	797	Polikapu, T C	27 55	909	Telles, Dessidero	13 70						
574	Leong Sin	1 60	688	Miguel, Joe	1 60	798	Poole, Thos W	17 20	910	Tatsugawa	13 70						
575	Leong Sung Wai Co	14 35	689	Man Sung Yuen	34 60	799	Pohaku, Lima	8 20	911	Tong Tuck Co	12 85						
576	Lee Chun Cheong	10 40	690	Makaaha, David	7 10	800	Ping Chee	30 75	912	Uana, Geo	13 70						
577	Lee Lung	12 30	691	Mame (w)	1 60	801	Paabao	12 15	913	Ung Kar	8 20						
580	Lind, Chas	23 60	692	Makakoa (w)	1 60	802	Puuku	1 60	914	Ung King	11 50						
581	Lin Hart	6 00	693	Mikasope	7 10	803	Palama, L K S	4 35	915	Ulenahamea	13 70						
582	Lin Sing Co	9 65	694	Maluae	7 10	804	Paliha	10 40	916	Ulukou, Mrs Ane	8 20						
583	Lillis, Frank	12 60	695	Mokulehua (w)	1 60	805	Paiaina	9 10	917	Ua, Geo	7 10						
584	Li Ming Co	34 60	696	Mariano, Demaral	2 95	806	Puahi, Kilinthe	8 20	918	Uwea, Bila	1 60						
586	Lii, John	7 10	697	Ming Ik Co	18 00	807	Puou	3 25	919	Unknown	30 20						
587	Lindsay, W	8 20	698	Malo, Mrs D	15 85	808	Poor, Henry F	160 90	920								
588	Lin Fat	12 60	699	Moepono	9 30	809	Perry, Mrs Kuahine	14 80	921	Vivas, J M	18 65						
589	Lin Chan	14 80	700	McGuire, Jas W	12 05	810	Peter, John	27 45	922	Viera, Man'l Silva	9 85						
590	Lokana, D	45 60	701	McDonald, J W	9 30	811	Quong York Kee	11 50	923	Valpoon, C	1 60						
591	Loandá, Manl	2 70	702	McLennan, Dr	17 00	812	Quong Chong	41 20	924	Vierra, Joao	7 10						
592	Lopez, Jose	6 00	703	McGregor, Capt A A	1 60	813	Rodrigues, Est of Ant	70 25	925	Wing Chong Co	17 20						
593	Lokana, P W	19 65	704	McRae, Peter	6 00	814	Robinson, John	35 70	926	Wright Bros	17 00						
594	Lock Sin	9 55	705	McStocker, Mrs F B	68 70	815	Ruma, Manl Gomes	8 20	927	Watson, Wm	1 60						
595	Louis, Nancy K	18 10	706	McGuire, Thos C	7 10	816	Rego, Jule de	9 85	928	Wahineailau	9 30						
596	Louis, N Jesse	28 00	707	Nishimura, E	14 80	817	Robson, Mrs M E	12 60	929	Wahinano, S	13 70						
597	Love, Jas	234 80	708	Naanpihi, Kelalki	2 70	818	Robinson, Peke	11 50	930	Wahineaea	9 30						
598	Ludwig	7 10	709	Nilson, Jeans	3 80	819	Robertson, Mrs J W	46 70	931	Ward, Jas	7 10						
599	Luahine (w)	4 90	710	Nye, J H	1 60	820	Rego, Manl de	1 60	932	Ward, J E	6 00						
600	Luan Sam	12 35	711	Niau (w)	8 20	821	Richardson, Mrs E V K	75	933	Wing Chong Co	8 20						
601	Luka (k)	13 70	712	Nawai, D	7 10	822	Rice, Julia	36 20	934	Whitmarsh, Peter	11 50						
602	Lulualei	2 70	713	Napoohiwi, Ioane	4 90	823	Rosa, Antone	89 60	935	Wing Yee Chong	6 00						
603	Luka, J K	13 15	714	Naehaelua, Peter	5 45	824	Rosa, Frank	17 00	936	Williams, E A	13 70						
604	Lucas, Geo	9 30	715	Naehaelua, Hiram	8 20	825	Rodrigues, Manl	7 10	937	Widdfield, Mrs Annie	3 80						
605	Lum Achi	17 55	716	Naehaelua, J W	6 00	826	Rickard, Antone	8 20	938	Wright, Mrs Anna	13 70						
606	Lumaawe	2 70	717	Nahoku, Joseph	2 70	827	Rocha, J M	2 70	940	Waring, Bruce & Co	88 50						
607	Luning, Mrs. Henri	21 40	718	Nawahia	6 00	828	Rapoza, Joao	4 90	942	Wahine	8 20						
608	Lu Chew	8 20	719	Naneo	19 20	829	Rowland, Mrs W	36 15	944	Wallace, Sam'l	6 00						
609	Lum Look	11 50	720	Nuwela	2 70	830	Rhodes, H J	7 90	945	Webb, Harry	16 45						
610	Lupo (w)	4 90	721	Nawahi, Joseph	6 00	831	Reist, Mrs J H	44 50	946	Ward, Wm	7 10						
611	Luce, W S	67 60	722	Nakaula, Mrs Pauila	3 80	832	Simonson, Est of J V	48 90	948	Weatherbee, J	2 70						
612	Lum Quong	2 70	723	Nye, Susana	3 80	833	Steineck, Est of J	44 50	949	Williams, W F	26 90						
613	Lum Soon	16 15	724	Nahorahipa, L J	15 90	834	See Sing Co	9 30	950	Waihee, Emalia	1 60						
614	Lum Tuck	6 00	725	Naholowaa, J	6 00	835	See Sang Co	6 00	951	Wallace, John	7 10						
615	Lum Hong	2 70	726	Naoiwi, Mrs Nalimu	11 50	836	Sam Wo Co	19 20	952	Wright, Henry,	3 80						
616	Lu, Bila	10 40	727	Nahalau	14 80	837	Sai Kee Co	6 00	953	Wilson, C B	72 00						
617	Luke Sing Wai Co	15 35	728	Nakea, D I	22 50	838	Sims, W R	3 80	954	Wikander, F	15 90						
			729	Naone (w)	7 10	839	Soares, Joaquin	1 60	955	Wing Chong Sing Co	20 30						
618	Mua, Est of (w)	8 20	730	Nahan	2 15	840	San Kew	9 30	956	Wong Kwai	3						

# Delinquent Tax List, 1895.

MAUI, MOLOKAI AND LANAI,

PAPA INOA O NA AUHAU I HOOKAA OLE IA, 1895,

MOKUPUNI O MAUI, MOLOKAI ME LANAI.

Tax Office, 2d Division, April 10, 1896.  
In accordance with Section 61, Chapter LXI, Session Laws of 1892, I publish the following List of the Delinquent Taxes and Taxpayers as in the Tax Lists of this Division, together with the amounts and penalties due.

Keena Ahau, Mahele Elua, April 10, 1896.  
I kullike ai me ka Pauku 61, Mokuna LXI, na Kanawai o 1892, ke hoolaha aku nei au i ka Papa Inoa o na poe Ahau Kaaole a me na poe ku i ka Ahau, e like me ia ma ka Papa Ahau o keta Mahele, me ka huina ame ka hoopai.

## District of Wailuku,

Apana o Wailuku.

Ai (2 years)	5 25
Alama and Asack	32 50
Ah Yan	4 60
Ah Tong	6 80
Ah Fook	4 35
Ah Po	4 90
Ah Hapa	9 30
Ah Kana	3 50
Akol, Miss Ai	4 90
Aiona	3 25
Anahuli and Ahao	2 25
Avery, John	4 90
Ah Mi, S	6 55
Abraham, S W	5 45
Butler, Est of H E	2 15
Broad, Poohiwi	3 15
Broad, C H	13 70
Ching Yan	28 90
Cummings, W H	37 90
Cummings, Thos	1 60
Daniels, W H	29 65
Fraine, G	2 70
Hakalaau, Est W	4 90
Hakalaau, Keahi	4 90
Halama, S P	8 85
Hale Solomon	30 20
Hapo & Kanahele	3 80
Hookano	2 95
Hoomanu Paulina et al	11 95
Hapuku (2 years)	9 90
Hoopii	1 60
Hana, J	6 00
Harvast, D	6 00
Huia	15 55
Inekene	1 60
Ikuwa	2 70
Kaio, Geo	2 70
Kaauwai	1 60
Kahaleao, Hana	2 70
Kahaleao	7 10
Kualopi, Mrs K	1 60
Kealoalii (2 years)	14 05
Kaanaana, Est	6 00
Kaleo, S	6 55
Kamanu	7 10
Kahaulelio	3 80
Kamaouha	6 00
Kaimikana	8 75
Kaui, Mary (2 years)	6 50
Kapule, I (2 years)	4 30
Kealoha (w)	2 15
Keole	2 70
Kahula	1 60
Kanakaokai	1 60
Kaonohi	1 60
Kahiula	1 60
Kepehe Est	6 55
Kapoohiwi, Jos	6 35
Kum Leong	9 30
Koalii So (5 years)	15 75
Kahale, A P	7 30
Kane, S K	18 10
Kanahuna	3 25
Kaine, S E	5 70
Ki (w)	2 70
Kaahue, S N	7 10
Kahananui, Mrs E M	19 50
Kalileha, W et al	5 80
Kailoilo, K	1 60
Kumukahi, Opio (2 years)	13 10
Kanehaole	1 60
Kaleo, S	1 60
Kahele	2 15
Kaupalolo, Est of	9 75
Keanini	15 86
Kinohou & Keawe	5 45
Kaninau, F	13 95
Kahaleole	14 80
Kae	4 05
Kamakele, J	25 80
Kapule, Sam'l	7 65
Ka	6 00
Kaawa	2 70
Kuhi	1 60
Kekahuna	1 60
Keawe	1 60
Kapu, Rev S	6 00
Kaanapu & Hana	7 65
Kumetomo, O	2 75
Kaonoi	1 60
Kelias, D H	4 39
Kukahiko, D	11 20
Kala	8 20
Kaluna	7 70
Keawe	4 60
Kailua	6 80
Kamaka, S P	6 55
Kele	1 60
Keahi	1 60
Kekumu (2 years)	14 70
Kealoha, M	38 70
Kapo-Mai (3 years)	18 00
Kalilikipi	2 70
Kinau	6 00
Kaihe	6 00
Kolia	1 60
Lonoikahaupo, Est	6 00
Luaea, Kalae	6 60
Laa (w)	6 00
Limahai John (2 years)	7 60
Lorenzo	6 00
Lee Hop	1 60
Loma	3 25
Ling Shing	6 55
Makahelu	6 00
Mahiai	1 60
Makakoa	1 60
Manana	1 60
Morikuchi	1 60
Mahiai	2 15
Mauna (w)	1 80
Mahiai, Kuewa	2 95
Morton & Ah Tim	5 06
Maileaulii	1 60
Maileaulii Opio	2 70
Makolo, Wm	10 95
Makakulani	3 80
Mokuhalii, Est	6 00
Mahu, Wm	3 80
Marks, Jose	2 60
Miles, C B	9 95
Napulou, J M	7 90
Nahuina	3 80
Napahuelua	9 00
Nawai, Mrs Kealoha	8 80
Nakabara	3 25
Noholoa	2 25
Namakaha	1 60
Nuuhiwa, Mrs M P	7 10
Opunui, Mrs	1 60
Ozaki	3 25
Organ, Chas	2 70
Opunui, Est (2 years)	12 00
Pae	9 55
Puniai	4 60
Pohuli	1 60
Pestana, Manl	3 80
Paahao	6 00
Pehuino, Kealoha	6 00
Pekuholo	10 65
Ping Tom	2 15
Paele, Sol	1 60
Pakualani, P	4 20
Pedro, Joe	8 75
Parish, L A	3 80
Piko	3 25
Pala	9 00
Pilikia	2 70
Rodrigues, Paul	3 55
Ross, M C	50 00
Ross Jr, M C	11 50
Saffrey, E	1 60
Ulualoha (2 years)	23 60
Veila	1 60
Yan Tai	4 35
Yoshita, M	7 10

## District of Makawao,

Apana o Makawao.

Ana, Maalaea (3 years)	22 62
Ah Sin	7 65
Ah Vue	7 10
Ah Moi	1 32
Ako	1 60
Ah Young	8 42
Ah Chee	1 87
Ah Mi, S	130 12
Chow Chung	8 53
Cockett, P	19 14
Cummings, Clarissa E	15 35
Cockett, Est of Joe (2 yrs)	27 18
Freitas, Joe	8 20
Halemano, Kawai	5 61
Hamili, Kaina	8 42
Hale, Solomon	2 64
Hailama, Ekela	3 25
Hookano (3 years)	14 20
Iaea, Isaac D	7 00
Kuewa, Est of S	11 28
Kealawai, Est of	2 97
Kalia, Est of K N	6 82
Kanehoalani Est (2 years)	23 50
Kawaa, Est of	3 80
Kealakai, Est of	1 60
Kalawemaunu	4 68
Kanoho, Naeole	7 65
Kiha, E	17 55
Keahi, Ekela (4 years)	6 50
Kaleihua, W K	19 47
Kahalehoi (2 years)	5 40
Kamakele, J	37 51
Kamakele, Miss A	6 00
Kamakele, Mrs J	6 55
Kaine, S E	7 37
Kapuaa	9 85
Kahananui, Mrs A M	13 08
Kaukane, Mrs J	13 15
Kuhilani	2 70
Kaomea (5 years)	84 00
Kahuakai (w) (4 years)	14 70
Keanini (3 years)	12 21
Kaleikini	2 15
Kahakui	7 65
Laolao, Est of (2 years)	10 90
Lee Wong	6 55
Miner, G E	52 01
Martins, Antone, J	3 25
Naanaa, Est of	9 80
Nauwe	2 70
Naieona, M	3 80
Nawahineokalani (four years)	15 78
Oloa, Est of	4 90
Oloolo	2 70
Perreira Jr, John (2 years)	7 60
Previa, Mrs M	5 56
Silva, Ant C da	4 35
Ukiki	8 20

## District of Hana,

Apana o Hana.

Auld, Mrs J	4 20
Cummings, W H	12 32
Dowsett, J I	2 15
Gardner, Joe	4 35
Gardner, Mrs Alapai	1 05
Garnett, J S	10 40
Hauola	8 75
Hihio, J K	5 90
Humoku	3 20
Honu, Uilama	13 00
Iwa, J P	2 10
Kaaijai	3 20
Kaiaiki	12 22
Kaiohelo Est	2 70
Kahaleoki	10 58
Kahalemauna	38 02
Kahalekai	13 32
Kahunaaiole, Manu	7 10
Kahinau (w)	2 48
Kaiewe (w)	4 20
Kailimoku, D B	11 50
Kaiwipoepoe (w)	1 33
Kalama, Moses	1 60
Kalele, D	7 10
Kaluna, D	2 92
Kalubi, Abr	10 24
Kalanihou (w)	2 70
Kamaka et al	5 40
Kamaka (w)	2 15

## District of Lanai,

Apana o Lanai.

Kamaka Papoka (w)	5 40
Kane, S K Guardian	8 09
Kananui	3 53
Kanakaokai, Loki	10 24
Kaneeiakaua	7 43
Keawe, John	1 05
Keawe (w)	83
Keaumoku	2 15
Kealoha, Makualoha	9 36
Keliikuloa	9 80
Kellimakualo	1 60
Kuaokalani	1 05
Kuhihewa (w)	3 20
Kaluhiwa, Isaac	22 45
Kimura, P	2 70
Kopa, S L	16 57
Kuuku, Nalapaakai	1 66
Keonaona, Est of Mrs	10 90
Liliuokalani (w) (3 years)	11 62
Lima	1 05
Mackenzie, Mrs J F	1 05
Mahoa (w)	3 53
Makaole, Kahele	1 60
Manaole, C	5 40
Manoanoa	4 68
Monsarrat, J M	1 82
Mackenzie, Est Frank	20 30
Naholo, J K	1 05
Nakamura	4 35
Nakula, John	3 20
Naholoa, K (w)	1 60
Paakaula, Jas and wife	17 00
Paehaole, A P	3 80
Pahau & Kaluahinui	1 60
Pomaikai, Kaahanui	16 52
Protestant Church	4 46
Renter, M H	21 17
Silva, Antono	8 04
Sylva, J P	2 70
Sylva, Mrs Anna	2 70
Toomey, D	49 45
Ulunahele, J M	11 89
Wagner, Mrs and Sister	23 00
Walker, J S	6 39
Wilder, Mrs Julia	1 05

## District of Lahaina,

Apana o Lahaina.

Ainea (2 years)	5 40
Aholo, James	10 67
Brewster, Mrs R	12 60
Furtado, Joe	5 45
Hakuole, O H (2 years)	4 96
Hayselden, Mrs T	2 70
Hanake, Est Mary	19 20
Helemanu, Malu	2 37
Hihio, Rev J K (2 years)	9 36
Hose, R P	29 15
Hoopii, John	2 70
Jones, Theo and Adeline	21 40
Kaikauala, W (2 years)	5 40
Kaalawa	3 25
Kaiwioni	2 65
Kaiwikaola	3 25
Kailiano	3 80
Kalawaiianui	4 07
Kaapana, John	4 07
Kailielele	2 70
Kanohokuahiwi	7 65
Kalama, D M	9 85
Kahuakai (2 years)	5 40
Kapela	3 25
Kalepili	8 75
Kailinahe	3 80
Kaanaana, Minamina	2 60
Kalei (w)	6 52
Kanekoa	9 30
Kelipolua (2 years)	11 50
Keahi	2 70
Keaweheulu	2 70
Keahiena, Mary	4 90
Kimokeo	3 80
Kilinahe	3 80
Koalii	2 15
Luahino Est of	3 07
Maui	6 33
Makoo	10 40
Nahinu (2 years)	16 40
Nakuina, Mrs E M	8 75
Nahaoleua, Kia	64 85
Paaniani, Abr	6 00
Pua (w)	10 30

## District of Molokai,

Apana o Molokai.

Puahi, Mrs L K	1 43
Punihaole	3 80
Sylva, Est of Mannel	3 80
Sylva, Est of Kani	6 50
Walters, Est of Mrs K (2 years)	89 50
Ahaua	1 60
Apiki, Kaubane	4 63
Kaai	2 15
Kaleiho	3 80
Kaperiela	2 70
Kahoolalahala	2 98
Kalilioka	2 70
Kaubane, Pia	13 98
Kealako	6 55
Keahua	1 33
Keonelilili	3 80
Lemueia	3 25
Lupeau (w)	3 80
Mano	6 00
Mahelona, S M	2 70
Malulu, Julia	2 70
Maawe, K K	2 70
Nakhei, Keoni	1 05
Paa	8 53
Zabulun, Annie	3 80
Akoni, Est of	1 60
Aalona	7 15
Ah Piony	1 60
Ah Hu	6 82
Ah Sack, Kapeka	1 60
Burrows, John	6 44
Clarke, Ellen	1 32
Devanchelle, Edwin	5 17
Ehu, Moses	3 80
Huakini	77
Humeku	2 15
Hema, John	3 80
Haapipa	2 53
Hulu, J	9 96
Hikiona	16 06
Inaina, Est of	2 70
Inea	3 08
Ilae, John	1 60
Jones, Est of E	28 99
Jones, Joseph	6 00
Kaluna, Estate of	2 70
Kaholowaa, Est of	2 70
Kapena, Est of	13 70
Keala, Est of	6 00
Kualii, Est of	1 60
Kuoha, Estate of	3 14
Kaoo, J Est of	13 62
Kukahiko, Est of	2 70
Kaheian, Paele	11 33
Kaikala	2 23
Kahoio	7 37
Kanaana	7 92
Kane, M	4 15
Kapaehaole, A P	8 20
Kanikau (Opio)	6 55
Kaimihau	1 60
Kaleihema	9 30
Kaiakea	8 83
Kaalele	6 27
Kaopeahina, D	20 30
Kamakala, Kimo	2 15
Kamaku	1 05
Kahaunaele	2 70
Kahaunia	1 60
Kaapia	2 70
Kaulili	3 25
Kawaiui	1 60
Kahula	1 60
Kahiamoe	13 27
Kahue	11 50
Kaaihue	10 95
Kameekua	5 45
Kaluli, Luisa	6 00
Kalauokalani, D K	3 88
Kawelu (w)	3 25
Kanikau	1 60
Kahiamoe, Kamai	2 70
Kaailau	1 60
Kahapuu, Kahele	9 30
Kaahanui	9 85
Kaaihue, Joseph	4 35
Kekahuna, Kimokea	6 82

11 Kamakea	6 00
12 Kamakani	6 00
13 Kaamanui	3 15
14 Kalawala	2 55
15 Kuua	3 80
16 Kahoa, Jas	410
17 Kekai, A K	7 10
18 Kamana, Est of B	2 70
19 Kahai, Miss Anna	4 25
20 Kauhimahu	3 80
21 Kauluna, Est	4 35
22 Kawaihoano, Mrs	3 80
23 Mersberg, Jas K	3 80
24 Mauaie	4 90
25 Maikai, R	7 10
26 Namaulua	3 25
27 Nunes, Peter	2 70
28 Okuu, Est of	4 90
29 Petero, Est of	7 65
30 Pomaikai	2 70
31 Poao, Namanu	6 55
32 Papa, Kawaihoa	1 85
33 Waialeale	2 15
34 Watson, John	4 35
35 Woodward, D	3 55
36 Williams, C E	2 70
37 Watson, Geo	7 10
38 Woodward, A	4 90
39 Watson, J and E	7 10

I hereby certify that the above is a correct list of Delinquent Taxes for 1895, to the best of my knowledge and belief.  
(Signed) JONATHAN SHAW, Assessor 1st Division.  
Ke hoike nei au no keta maluna ae, oia ka papa Inoa pololei o na poe Ahau i Hookaa ole ia no 1895, e like me ka hiki ia'u ke hoomaopopo a hoolalo. (Kakauinooala) JONATHAN SHAW, Lunahelu Apana Ekahi.

Kekahuna & Co, S	4 90	Maihano	2 70	Pali	1 05
Kekahuna, S	4 50	Maluhia, W	2 70	Pahupu, S N	2 31
Kekuaia	2 15	Makahonu (w)	2 15	Pahia	4 35
Kekuewa, Keoni	2 70	Makahukilani	1 05	Pauole, Maii	2 15
Keakamai	6 00	Meliama	1 87	Puohao, Uilama	1 06
Keaka, Akoni	1 60	Mahoelilii	7 10	Pihe, John	3 42
Kiona	6 82	Minamina	11 55	Pamawaho	4 07
Konahao	2 15	Mahai, J	9 90	Pauhiwa, Opio	8 20
Koleka (w)	4 90	Molia	2 15	Peelua, Henry	12 76
Kualaan	2 42	Mahiai, Levi	2 15	Puaa, John	1 32
Kalaoukalani, D	7 35			Tai Hoon	6 27
		Nahinu, T S	7 65	Weed, Kupeke	2 15
Laimana	6 55	Naoo, Est of	4 62	Waihinalo	3 69
Leonui, Jere	1 05	Napela, Est of	7 10		
Liliehua, E	15 95	Nakuina, Emma	51 43		
Lokana, Aubea	2 81	Nahoopii	7 10		
Lukua, Sam	2 26	Nazareta, Jow	15 62		
Lukela	2 70	Nolein, Sam	18 10		
Liolio, Marie	1 60	Nailau	1 05		
		Opiopio (w)	3 80		
Mookeha, Est of	2 15	Ohia	4 35		
Mana, Est of	2 70				
Makalei & Co, J	32 40				
Makalei, J	4 07	Paleolelo, Est of	5 17		
Makekau, Kalawaia	2 70	Panlo, Est of	1 60		
Mareka	1 60	Pauhiwa	4 07		

### Island of Kauai. Mokopuni o Kauai.

The following list of Delinquent Tax-payers, is hereby published as required by law, and comprises the Delinquent Taxes for the Fourth Division and Districts as indicated including Real Estates, Personal Property, Carriages, Colts and Drays, Dogs and Personal Taxes assessed and remaining unpaid for 1895, with 10 per cent. penalties and the cost for advertising as the law provides.

O ka papa inoa malalo lho o na poe Hookaa Auhau ole, ke hoopukaia aku nei e like me ke kanawai, oia na poe Hookaa Auhau ole o ka Mahele Eha a me na Apana, oia hoi na Waiwai Paa, Waiwai Lewa, Kaa, Lio me Kaa-ki-kane, Ilio me na Waiwai Lewa e ae i auaula a i uku ole ia no 1895, me ka 10 pa-keneta kauale, a me na lilo hoo-laha e like me ia i aea ma ke kanawai.

District of Koloa.

Apana o Koloa.

1 Matsumoto & Kunihisa	2 42
2 Matchinoshi	2 70
3 Kauahi	1 60

District of Lihue.

Apana o Lihue.

1 Abigaila (w)	3 75
2 Hao (w)	2 70
3 Spalding, H G	2 70
4 Mallehuna	3 25
5 Kahaolenui	2 70
6 Manoiki	1 60
7 Ferreira, Franc	1 60

District of Kawaihau.

Apana o Kawaihau.

1 R P 4044, L C A 6645	1 05
2 R P . . . L C A 4591	1 05

District of Hanalei.

Apana o Hanalei.

1 Dominis, Mrs J O	132 50
2 Ah Wana, Est of	1 71
3 Kainapau, Mrs G K	3 14
4 Sin Moi Kee Co	31 85
5 Maunahuihui	1 05

I hereby certify the foregoing to be a correct list of the Delinquent Taxes and Taxpayers for the Fourth Taxation Division.

(Signed) J. K. FARLEY,  
Assessor 4th Division.

Ke hoike nei au no keia maluna ae, oia ka papa inoa pololei o ka poe Auhau i Hookaa ole, a me ka poe ku i ka Auhau o ka Mahele Auhau Eha. (Kakaunooia) J. K. FARLEY,  
Lunahelu Mahele Eha.

I certify that the foregoing is a correct list of Taxes remaining unpaid in the Second Taxation Division, to the best of my knowledge and belief.

(Signed) C. H. DICKEY,  
Assessor 2nd Division.

Ke hoike nei au no keia maluna ae, oia ka papa inoa o na Auhau i hookaa ole ia o ka Mahele Auhau Eha, e like me ka hiki ia'u ke hoomaopopo a manaoio. (Kakaunooia) C. H. DICKEY,  
Lunahelu Mahele Eha.

# E. O. HALL & SON, L'd., Honolulu, H. I.

IMPORTERS AND

DEALERS IN

... HARDWARE ...



SHIP CHANDLERY

## AND GENERAL MERCHANDISE.

### HALL'S PLOWS and BREAKERS of all sizes



Acknowledged to be the best in use on the Islands. We introduced the first Steel Plows ever used here, also the Planet, Jr., Horse Hoe. We keep Agricultural Implements of every kind needed for the culture of Cane, Rice, Coffee, etc.



All kinds of Engineers and Mill Supplies

## TROPIC OIL

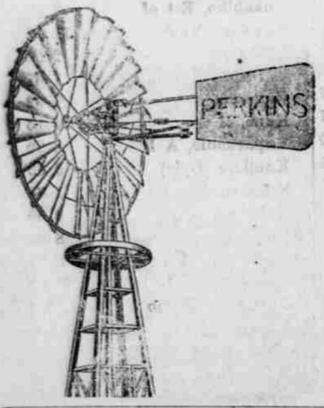
Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

## THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such PERFECT SATISFACTION that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

The SUCCESS WATER FILTER  
Nothing succeeds like success, and this has proved true in regard to the Success Filter, as it has succeeded in purifying our dirty water as no other filter has done. It is made of the Natural Tripoli Stone, and can be cleaned easier than any filter known. Step into our office and see the crystal filter we have in use, which shows the whole process, it fairly makes a person thirsty to see the clear water as it comes through the stone.

### The PERKINS' WINDMILL



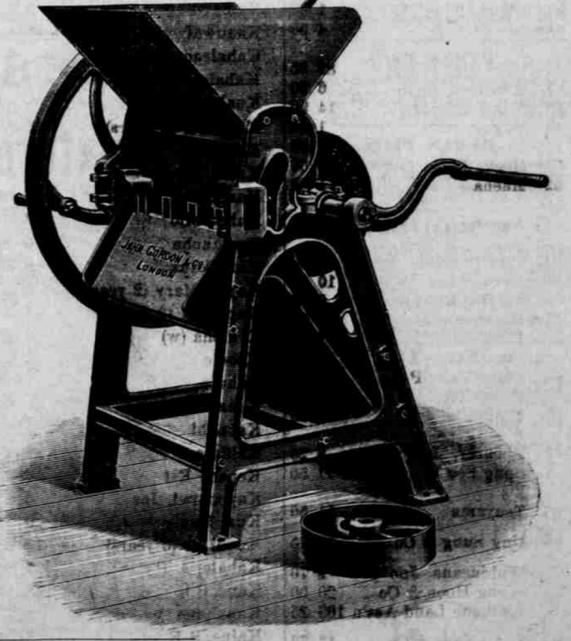
IS ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

We keep also Goulds' lifting and wind mill pumps, and can give prices on any size or kind of pump made by the Goulds Manuf'g Co., for which we are agents here.

### Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also CHEAP PLANTATION BELLS.



WE run a Salt Farm and evaporate our own Salt from the Pacific Ocean at the Kakaako Salt Works. On hand also Rock Salt from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep Tar, Pitch, Rosin, Carbolium and Carbolinum, also PAINTS of every kind; Brushes of all kinds. We have also the Largest Stock of Manila and Sisal Rope to be found here, and Wire Rope, both Iron and Steel, of all sizes, up to 4 inches.



We are agents for the Waukegan Barbed Wire, also all kinds of Galvanized Fence Wire and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay a higher price for it. Besides the articles mentioned above we keep a thousand other useful things. Gunpowder of all kinds, Blasting and Giant Powder, and the best stock of Guns and Ammunition to be found in the country.

WE HAVE a fine stock of BICYCLES on hand, the Stearns, Columbia, Rambler, Hartford and Pierce. Everyone knows that there are no better wheels made than these, and as we are selling so many of them we are justified in recommending them as First Class Wheels.

BUY ONLY THE BEST!



All orders from town or country, filled with care and promptness.

**E. O. HALL & SON,**  
Corner Fort and King Streets,  
HONOLULU, - - - H. I.