



VOL. IV--NO. 14.

HONOLULU, WEDNESDAY, APRIL 22, 1868.

1868. \$6.00 PER YEAR.

BUSINESS NOTICES.

McCOLGAN & JOHNSON,
MERCHANT TAILORS,
FORT STREET, HONOLULU,
Opposite T. C. Heuck's.

IRA RICHARDSON,
IMPORTER AND DEALER
IN BOOTS, SHOES & GENTLEMEN'S FUR-
NISHING GOODS.
Corner of Fort and Merchant Streets,
HONOLULU, H. I.

LANGLEY, CROWELL & CO.,
Wholesale Druggists.
Cor. Battery and Clay Streets,
SAN FRANCISCO, CAL.

EDWIN JONES,
GROCEER AND SHIP CHANDLER,
Lahaina, Maui.
Money and Receipts furnished to ships on
favorable terms.

THEO. H. DAVIES,
(Late Jackson, Green & Co.)
IMPORTER & COMMISSION MERCHANT
AGENTS FOR
Lloyd's and the Liverpool Underwriters,
Northern Assurance Company, and
British and Foreign Marine Insurance Co.

R. W. ANDREWS,
MACHINIST.
Fort Street, opposite Odd Fellows' Hall.
Gives particular attention to the repair of
Fire Arms, Sewing Machines, & Locks.
Drawings of Machinery, &c., made to Order.

C. H. LEWERS, J. G. DICKSON.
Lewers & Dickson,
IMPORTERS, WHOLESALE AND
Retail Dealers in Lumber and Building
Materials. Fort, King and Merchant streets,
Honolulu.

WALKER & ALLEN,
Shipping and Commission
MERCHANTS.
19-21
HONOLULU, H. I.

L. L. TORBERT,
DEALER IN LUMBER AND EVERY KIND
OF BUILDING MATERIAL.
Office—Corner Queen and Fort Streets.
12-13

Bolles & Co.,
SHIP CHANDLERS & COMMISSION MERCHANTS,
Queen Street, particular attention paid to the
purchase and sale of Hawaiian Produce.
—REFERS BY PERMISSION TO—
C. A. Williams & Co., C. Brewer & Co.,
Castle & Cooke, H. Hackfeld & Co.,
D. C. Waterman, U. L. Richards & Co.,

George G. Howe,
Dealer in Redwood and Northwest Lumber,
Shingles, Doors, Sash, Blinds, Nails,
Paints, etc.
At his Old Stand on the Esplanade. 26-17

MRS. J. H. BLACK,
Fancy Milliner,
FORT ST., BETWEEN KING & HOTEL.
Bonnets made up and trimmed in the latest
styles. Stamping, Braiding and Em-
broidering, executed to order.

S. Savidge,
IMPORTER & DEALER IN PROVISIONS
AND COMMISSION MERCHANT.
—AGENT FOR THE—
Haiku Sugar Company,
Sale of Kawahine Potatoes.
Fort Street, Honolulu. 2-17

F. A. SCHAEFER & CO.,
COMMISSION MERCHANTS,
HONOLULU, H. I. (28-15)

Ed. Hoffschlaeger & Co.,
IMPORTERS & COMMISSION MERCHANTS
Honolulu, Oahu, H. I. 4-17

A. S. Cleghorn,
**WHOLESALE & RETAIL DEALER IN GEN-
ERAL MERCHANDISE,**
Fire-proof Store, corner of Queen and Kaahu-
manu Streets.
Retail Establishment on Nuuanu Street. 4-17

Theodore C. Heuck,
IMPORTER & COMMISSION MERCHANT.
Honolulu, Oahu, S. I. 1-17

H. Hackfeld & Co.,
GENERAL COMMISSION AGENTS.
Honolulu, Oahu, S. I. 8-17

J. D. WICKE,
Agent for the Bremen Board of
Underwriters.
All average claims against said Underwriters,
occurring in or about this Kingdom, will
have to be certified before me. 7-17

Chung Hoon,
COMMISSION MERCHANT AND GENERAL
AGENT.
—AGENT FOR THE—
Paukua and Amapua Sugar Plantations.
Importer of Teas and other Chinese and For-
eign Goods, and Wholesale Dealer in Hawa-
ian Produce, at the Fire-proof Store,
Nuuanu Street, below King. 21-17

Afong & Achuck,
Importers, Wholesale and Retail Dealers in
General Merchandise and China Goods,
Fire-proof Store in Nuuanu Street, under the
Public Hall. 42-17

WM. RYAN,
VARIETY STORE No. 2
Maunakea Street,
All kinds of Merchandise and Groceries. 38-17

JEWELER AND ENGRAVER
MR. J. COSTA
Is now prepared to execute with promptness
all work in his line of business, such as
Watch and Clock Repairing,
Manufacturing Jewellery,
and Ring-making.
Shop on Fort Street, opposite Odd Fellows'
Hall. 61-2m

BUSINESS NOTICES.

HYMAN BROTHERS,
Importers and Wholesale Dealers
In Fashionable Clothing, Hats, Caps, Boots
and Shoes, and every variety of Gentle-
men's Superior Furnishing Goods.
Store known as Capt. Snow's Building
MERCHANT STREET, Honolulu, Oahu.

E. M. VAN REED,
COMMISSION MERCHANT,
KANAWA.
Having the best facilities through an intimate
connection with the Japanese trade for the
past eight years, is prepared to transact any
business entrusted to his care, with dispatch.
17-17

E. P. ADAMS,
AUCTIONEER & COMMISSION MERCHANT
Fire-Proof Store, Robinson's Building, Queen
Street, Honolulu. 1-17

JOHN S. McCREW, M. D.,
PHYSICIAN & SURGEON.
Office—Over Dr. E. Hoffmann's
Drug Store, corner of Kaahumanu and
Merchant sts., opposite the Post Office.
Residence on Chaplain Street, between Fort
and Nuuanu Streets.
Office Hours—from 8 to 10 A. M.; from 3
to 5 P. M. (12-17)

George Miller,
CONTRACTOR AND BUILDER,
Honolulu, H. I.
Shop on the Esplanade, opposite Court House.

C. S. BARTOW,
AUCTIONEER.
Sales-Room, Queen Street, one door from
Kaahumanu Street. 17-17

JOHN H. PATY,
NOTARY PUBLIC
And Commissioner of Deeds
FOR THE STATE OF CALIFORNIA.
Office at the Bank of Bishop & Co.
2-17

J. MONTGOMERY
COUNTESS TO PRACTICE AS A
Solicitor, Attorney, and Proctor in the
Supreme Court, in Law, Equity, Admiralty,
Probate and Divorce. 2-3

H. A. WIDEMANN,
NOTARY PUBLIC.
OFFICE AT THE INTERIOR DEPARTMENT.
6-17

J. P. HUCHES,
Importer and Manufacturer
OF ALL KINDS OF SADDLERY.
Carriage Trimming done with neatness and
dispatch. All orders promptly attended to.
Corner of Fort and Hotel streets, Honolulu.
19-17

SAMUEL C. WILDER,
SUGAR PLANTER.
Post-Office address, "WILDER PLANTATION,"
Kualoa, Oahu. 7-17

NEVILLE & BARRETT,
Planters & General Store Keepers
KEOPUKA, S. KONA, HAWAII
(Near Kealahou Bay.)
Island produce bought, Ships supplied with
Wood, Beef and other necessities.
Agent at Honolulu..... A. S. CLEGHORN. 11-17

CHAUNCEY C. BENNETT,
**Dealer in Newspapers, Magazines, Period-
icals, etc.**
Fort Street, near King, Honolulu. 19-17

M. S. CRINBAUM & CO.,
IMPORTERS AND WHOLESALE
Dealers in Fashionable Clothing
Hats, Caps, Boots and Shoes, and every variety
of Gentlemen's superior furnishing goods.
STORE IN MAKEE'S BLOCK,
Queen Street, Honolulu, Oahu. 10-17

C BREWER & CO.
COMMISSION AND SHIPPING
MERCHANTS,
Honolulu, Oahu, H. I.
AGENTS OF THE Boston and Honolulu
Packet Line.
AGENTS—For the Makae, Waialuku and
Hana Plantations.
AGENTS—For the Purchase and Sale of
Island Produce.
—REFER TO—
JOHN M. HOOD, Esq., New York.
CHAS. BREWER & CO., Boston.
J. C. MERRILL & CO., San Francisco.
R. S. SWAIN & CO., San Francisco.
WALCOT BROTHERS, Esq., 5-17

E. C. ADDERLEY,
Importer and Maker of all kinds of
SADDLERY, HARNESS, &c.
Carriages trimmed with neatness and dis-
patch. All repairs done with care and
promptness.
SHOP ON FORT STREET.
Next door to J. M. Smith & Co's Drug Store.
S. B.—A choice lot of Ladies Superior
Saddles on hand. 43

J. H. THOMPSON,
GENERAL BLACKSMITH
HONOLULU, H. I.
HAS CONSTANTLY
on hand and for sale, a good
assortment of
BEST REFINED BAR IRON!
—ALSO—
Best Blacksmith's Coal,
At the Lowest Market Prices. 28-17

M. RAIPLE,
SHIPPING AND COMMISSION AGENT,
(Office with E. P. Adams, Esq.,
QUEEN STREET, HONOLULU.
—REFER BY PERMISSION TO—
Gen. Morgan L. Smith, U. S. Messrs. C. Brewer & Co.,
S. B. Colman, Messrs. Walker & Allen,
Messrs. Richards & Co., E. P. Adams, Esq.

SUGAR & MOLASSES.

1868 1869
THOMAS SPENCER—PLANTATION
1868
HILO, H. I.
Sugar and Molasses.
CROP COMING IN AND FOR SALE IN
quantities to suit purchasers, by
WALKER & ALLEN,
Agents. 6-6m

ONOMEA PLANTATION.
Sugar and Molasses—Crop 1868
COMING IN, FOR SALE IN QUAN-
TITIES to suit purchasers, by
WALKER & ALLEN,
Agents. 3-6m

PRINCEVILLE PLANTATION.
Sugar and Molasses—Crop 1868
COMING IN, FOR SALE IN QUAN-
TITIES to suit purchasers, by
WALKER & ALLEN,
Agents. 3-6m

WAILUKU PLANTATION.
NEW CROP
NOW COMING IN.
For sale by
C. BREWER & Co., Ag'ts.
51-3m

MAKAE PLANTATION.
NEW CROP OF
SUGAR AND MOLASSES
NOW COMING IN.
For sale by
C. BREWER & Co., Agents.
51-3m

JOHN S. CRAKEN, J. C. MERRILL,
Portland, San Francisco.
M'CRACKEN, MERRILL & CO.,
Forwarding and
COMMISSION MERCHANTS
PORTLAND, OREGON.

HAVING been engaged in our
present business for upwards of seven
years, and being located in a Fire-proof Brick
Building, we are prepared to receive and dis-
pose of Island Staples, such as Sugar, Rice,
Syrups, Pulu, Coffee, etc., to advantage.
Consignments especially solicited for the
Oregon Market, to which personal attention will
be paid, and upon which cash advances will
be made when required.

Chas. W. Brock & Co., San Francisco.
Aldrich, Merrill & Co., " "
Fred. Lee, " "
Badger & Lindenberg, " "
Jas. Patrick & Co., " "
W. T. Coleman & Co., " "
Stevens, Baker & Co., " "
Allen & Lewis, Portland.
Ladd & Tilton, " "
Leonard & Green, Honolulu.
S. Savidge, 1-3m

John Nott & Co.,
COPPER & TIN SMITHS,
TAKE PLEASURE IN ANNOUNCING
to the public that they are prepared
to furnish all kinds of Copper Work, consist-
ing in part of STILLS, STRIKE PANS,
SIBOGAN PANS, WOMEN, PUMPS, &c.
Also on hand, a full assortment of Tin
WARE, which we offer for sale at the lowest
market prices.
ALL KINDS OF REPAIRING DONE
WITH NEATNESS AND DISPATCH.
Orders from the other Islands will meet
with prompt attention.
Kaahumanu Street, one door above Flit-
ner's. 51-3m

G. W. NORTON & CO.
COOPERS AND GAUGERS,
AT THE NEW STAND
ON THE ESPLANADE.
WE ARE PREPARED TO
attend to
ALL WORK IN OUR LINE
At the Shop next to the Custom House, where
we can be found at all working hours.
WE HAVE ON HAND AND FOR SALE
OIL CASKS AND BARRELS,
Of different sizes, new and old, which we will
sell at the very
LOWEST MARKET RATES.
All work done in a thorough manner, and
warranted to give satisfaction.
All kinds of Coopering Materials and Coopers'
Tools for Sale. 12-2m

PHOTOGRAPHS!
CARTES DE VISITE,
Larger Photographs,
Copying and Enlarging,
Retouching done in the best manner, and on
the most reasonable terms.
Also for sale, Photographs of the Craters
KILAUEA and HALEKALAKA.
And other Islands Scenes.
The KINGS KAMEHAMEHA, &c.,
At the Gallery, Fort Street.
H. L. CHASE.
P. S.—Having purchased the Portrait Neg-
atives from Mr. Wood, duplicates can be had
by those persons wishing for the same.
51-3m H. L. C.

KONA COFFEE!
Constantly on Hand and for Sale in Quanti-
ties to Suit.

THE UNDERSIGNED INFORMS
the public that he is prepared to furnish
Choice and Well Dried Kona Coffee,
Having the agency of the following parties in
Kona: Messrs. NEVILLE & BARRETT, Keopuka.
H. N. GREENWELL, North Kona.
D. MONTGOMERY, Kailua.
G. H. SPALDING, Kahaione.
A. S. CLEGHORN. 16-17

SPERM & WHALE OIL,
CONSTANTLY ON HAND AND FOR
sale by
CASK, BARREL OR GALLON
At
BOLLES & CO.'S.
31-17

INS. COMPANIES.

Merchants' Mutual
MARINE INSURANCE COMPANY.
OF SAN FRANCISCO.
THE undersigned having been ap-
pointed Agents for the above Company,
are prepared to issue policies on CARGOES,
FREIGHTS and TREASURES, from Honolu-
lu to all ports of the Hawaiian Group, and
vice versa.
WALKER & ALLEN,
Agents, Honolulu. 19-17

California Insurance Company.
THE Undersigned, AGENTS
of the above Company, have been author-
ized to insure risks CARGO, FREIGHT
and TREASURES, by COASTERS, from Honolu-
lu to all ports of the Hawaiian Group, and
vice versa.
H. HACKFELD & CO.
8-17

HAMBURG-BREMEN
Fire Insurance Company.
THE Undersigned, AGENTS
for the above Company, are prepared to
insure risks against fire in and about Honolu-
lu. For particulars, apply at the office.
MELCHERS & CO.
3-17

SAN FRANCISCO
BOARD OF UNDERWRITERS.
THE Undersigned having been
appointed agents for the San Francisco
Board of Underwriters, representing the
California Insurance Company,
Merchants' Mutual Marine Ins. Co.,
Pacific Insurance Company,
California Lloyd's, and
Home Mutual Insurance Company.
Beg leave to inform Masters of Vessels and
the public generally, that all losses sustained
by Vessels and Cargoes, insured by either of
the above companies, against perils of the
sea and other risks, at or near the several
Sandwich Islands, will have to be certified by
them.
51-3 H. HACKFELD & CO.

H. W. STEVENS, C. E. CLARK.
SEVERANCE, CLARK & CO.,
Commission Merchants
—AND—
SHIPPING AGENTS,
San Francisco, Caln.

Chemical Oil Soap.
FOR SALE BY BOLLES & CO.
30-17

Hawaiian Leather.
SOLE and Saddle Leather,
tanned goat skins, for sale by
A. S. CLEGHORN,
Agent Waimea Tannery.
30-17

James L. Lewis,
COOPER AND GAUGER,
AT THE OLD STAND,
Corner of King and Bethel Sts.
A Large
stock of OIL
all kinds of
COOPERING MATERIALS!
CONSTANTLY ON HAND.
He hopes, by attention to business, to merit
a continuance of the patronage which he has
heretofore enjoyed, and for which he now re-
turns his thanks. 51-3m

JAMES L. LEWIS,
COOPER AND GAUGER,
AT THE OLD STAND,
Corner of King and Bethel Sts.
A Large
stock of OIL
all kinds of
COOPERING MATERIALS!
CONSTANTLY ON HAND.
He hopes, by attention to business, to merit
a continuance of the patronage which he has
heretofore enjoyed, and for which he now re-
turns his thanks. 51-3m

DURHAM ROBINSON
WOULD respectfully inform his
friends and the public that he is fully
prepared to carry on this business on the most
improvement style, and respectfully solicits a share
of patronage.
Neatly Furnished Rooms to Let upon
Reasonable Terms. 12-2m

VOLCANO HOUSE.
CRATER OF KILAUEA, HAWAII.
THIS ESTABLISHMENT IS
now open for the reception of visitors.
The Crater, which is the only one finding com-
fortable rooms, a good table, and prompt at-
tendance. Experienced guides for the Crater
always in readiness.
STEAM AND SULPHUR BATHS!
Horses Grained and Stabled if Desired.
CHARGES REASONABLE.
Parties visiting the Volcano via Hilo, can
procure animals warranted to make the jour-
ney, by D. H. HIRENCOCK, Esq., Hilo. 33-17

BELLE VUE LODGE,
1028 Stockton Street, San Francisco.
Apartments Furnished and Unfurnished.

THIS Splendid House, favorably
known, two blocks from the Plaza, is
particularly patronized by families. The ap-
artments have all the latest improvements,
and command a beautiful view of the Bay. A
magnificent garden adorns the centre of the es-
tablishment and is for the use of the guests.
Gratuitous for the children.
The eating department is conducted by one
of the BEST COOKS on the Coast.
Price Moderate and Careful Attendance
32-2m

1867. 1867. 1867.
1868. 1868.
THE UNDERSIGNED WILL BE
prepared this fall and coming spring to
supply whaleships with
BEST QUALITY IRISH POTATOES AND
Best Quality Firewood!
At as low rates as any other Port in the Hawa-
ian Islands.
NEVILLE & BARRETT,
Kealahou Bay, Hawaii.
33-6m

GEORGE WILLIAMS,
LICENSED SHIPPING AGENT,
CONTINUES the business on
his old plan of settling with officers and
seamen immediately on their shipping at this
office. Having no connection, either direct or
indirect, with any outfitting establishment,
and allowing no debts to be collected at his
office he hopes to give as good satisfaction in
the future as he has in the past.
Office on Jas. Robinson & Co's Wharf,
near the U. S. Consulate.
Honolulu, March 27, 1867. 51-3m

FOR Sale Cheap!
N. B.—Masters of Whaleships and Merchants
from the surrounding Islands please take
notice, you will find it to your advantage to
call at our Store and examine our Stock.

A NEW BOILER
OF 10-HORSE POWER WITH
complete fixings, warranted new and
with all the latest improvements, to be had at
a low figure at
31-17

LEGAL NOTICES.

Executors Notice.
ALL persons having claims against
the estate of Kanohia, (k) deceased, late
of Honolulu, are requested to present the same,
and all those indebted to the estate, to make
payment to the undersigned on or before the
1st day of September next.
R. H. STANLEY,
Solicitor for Her Majesty Queen Emma and
Mane Kanohia, (w) Executors under the
will of Kanohia, (k) deceased.
Honolulu March 31, 1868. 11-1m

NOTICE.
THE AMOUNT OF PERSONAL PROP-
ERTY of George Washington Walker,
late of Makawae, in the Island of Maui, car-
penter, deceased, which remained in the hands
of the administrator after paying debts and in-
cidental charges, has been paid into the Hawa-
ian Treasury by order of the Circuit Court.
It will be repaid to any person who can prove a
lawful title thereto, subject to deductions for
any expenses which may accrue.
STEPHEN H. PHILLIPS,
Minister of Finance of Interior.
7-2m

Administrator's Notice.
In the matter of the Estate of her late Royal
Highness Victoria K. Kaahumanu, deceased,
NOTICE IS HEREBY GIVEN by
the undersigned, sole administrator of
the above named estate, to all persons now in
possession of any of the real property belong-
ing to said estate, by lease or otherwise, and
indebted therefor, or may hereafter become in-
debted to said estate for rent or other in debt-
edness, that all payments must be made to the
undersigned, who is solely authorized and em-
powered to receive and collect the same and
receipt therefor. And all persons are forbid-
den in any manner to trespass upon, or in any
wise interfere with, or exercise any control or
management of said estate, or any part or por-
tion thereof.
JNO. O. DOMINIS,
Sole Adm'r of estate of V. K. Kaahumanu.
Honolulu, March 16, 1868. 8-3m

Hawaiian Rice
COOLIE and EXTRA. For
sale in quantities to suit by
A. S. CLEGHORN,
Agent Honolulu Rice Mill.
30-17

Hawaiian Leather.
SOLE and Saddle Leather,
tanned goat skins, for sale by
A. S. CLEGHORN,
Agent Waimea Tannery.
30-17

Chemical Oil Soap.
FOR SALE BY BOLLES & CO.
30-17

Hawaiian Leather.
SOLE and Saddle Leather,
tanned goat skins, for sale by
A. S. CLEGHORN,
Agent Waimea Tannery.
30-17

VERY SUPERIOR
COLUMBIA RIVER
RED SALMON!
In barrels or half barrels, for sale by
CASTLE & COOKE.
30-17

Bazaar of Fashions
NEW AND LATEST STYLES OF
GOODS!
BY EVERY STEAMER.

THE
Finest, Largest and Best
SELECTED STOCK
ON THE
HAWAIIAN ISLANDS.

HAWAIIAN ISLANDS.
HYMAN BROS.,
IMPORTERS & WHOLESALE
DEALERS IN
AMERICAN CLOTHING, BOOTS,
SHOES, HATS, CAPS, GENTS'
FURNISHING GOODS,
YANKEE NOTIONS,
VALISES, TRUNKS,
ETC., ETC., ETC.
BEG RESPECTFULLY

To inform their friends and the public at
large, that they will always keep the above
mentioned articles to suit the trade
the importations being direct
from the Eastern States, and
by careful selections are
enabled to sell at
PRICES TO SUIT THE TIMES.
Great care will be taken to suit all
producers, and hope to merit
a share of the public
patronage.

N. B.—Masters of Whaleships and Merchants
from the surrounding Islands please take
notice, you will find it to your advantage to
call at our Store and examine our Stock.

HYMAN BROS.,
Capt. Snow's Building,
Merchant st., Honolulu, H. I.

Pianos Tuned.

**PIANOS AND OTHER MUSICAL IN-
STRUMENTS Tuned and Repaired, by**
CHAS. DERRY, at the Theatre.
Lessons given on the Piano and Guitar.
Best of references given. 31

NEW, NEWER, NEWEST,
Books! Books! Books!
AT
BENNETT'S NEWS DEPOT,
WHERE YOU WILL ALSO FIND
**BLANK BOOKS of every descrip-
tion, from a 125 cent Pass-Book to a Mo-
reco bound Ledger.**
Large and small cap paper, and sizes,
Commercial Note-Paper, Ladies do.,
Fine Overland Mail-Paper, Bill-Paper,
Large and small, Mourning-Paper,
Buff and White Envelopes,
Ladies' Note open-end Envelopes,
Diaries for 1868,
Standard Works on the War,
Newspapers from the United States and
Europe, in various languages,
Harpers' and Leslie's Publications,
Chimney Corner, in monthly parts,
Waverly Magazine, in monthly parts,
Le Bon Ton of Paris Fashions,
Madame Demorest's Mirror of Fashions,
Godey's Ladies' Book,
Novels by Every Steamer,
Novelists, American Miscellany,
Gleason's Pictorial, monthly parts,
Spanish & English Dictionaries,
High & Common School Dictionaries,
Pens and Pencils, Black and Blue Ink,
Fine Cigars, Fine Cut and Plug Tobacco
Both Chewing and Smoking,
Charts, and Steel Engravings,
Cutlery, Guitar and Violin Strings,
All for sale as cheap as at any other place in
this city, by
C. C. BENNETT,
73, Fort Street. 8-17

Golden Gate Mills Flour.
EXTRA FAMILY BAKER'S EXTRA
AND SUPERFINE!
RECEIVED by every Packet direct
from the Mill. Our customers can rely
on having the very best article of Flour, at
low prices. 12
BOLLES & CO.

Lamb Charcoal.
BEST FOR IRONING. For Sale
by
WALKER & ALLEN.
45-17

ANCHORS and CHAINS.
ANCHORS WEIGHING FROM 300
lbs. to 1,100 lbs.; Chains, sizes from
1-8 to 7-8 inch, for sale by
3-17
BOLLES & CO.

Lewis' True Lemon Syrup.
FOR SALE BY BOLLES & CO.
(34)

Salt Water Soap
IN 14-lb and 50-lb boxes, for sale by
BOLLES & CO.
(34)

THE UNDERSIGNED
OFFER FOR SALE
EX LATE ARRIVALS FROM
NEW BEDFORD, BREMEN,
CALIFORNIA.
VANOOVER'S ISLAND & KAMSCHATKA
The Following
ASSORTMENT OF GOODS!
AT LOW PRICES:
ENGLISH PRINTS & MUSLINS,
Turkey red cloth, Victoria lawns,
Blue drill, glazed lining,
Black coburgs and alpacaes,
All descriptions of clothing,
Calico, hickory and woolen shirts;
Mosquito netting,
Turkish bathing towels,
Cotton huckabuck towels,
Blue flannele,
Jacquet and silk corah handkerchiefs,
Socks and stockings,
Whalemen's slops,
Galvanized iron water pipes a couplings
Tin plates, ingots of tin,
Sheet zinc, knives and forks,
Sailor's pocket knives,
Fine knives and scissors,
Muntz's yellow metal sheeting,
Muntz's composition nails,
English, American and French saddles,
for ladies and men;
American bridles and bits,
Burian, canvas, sail twine,
Bunting, Shepherd's long shawls,
Ladies' dress goods,
Black and blue broadcloth,
Cashmeres, silk umbrellas,
Cotton and union pants stuff,
Ivory and horn combs,
Ladies' trimmed hats,
Gent's felt hats, gold leaf,
Wrapping and printing paper,
Portland cement, fire bricks,
Blacksmith's coal, rife powder,
New strong oak barrels,
Stockholm pitch, hide poison,
Coasters strong oak bats.

HAVANA and German Cigars,
Claret, Rhine Wine,
HOLLAND GIN, and CHAMPAGNE,
Hunter's Extra Prime Pork,
Cases Lobsters and Assorted Meats,
Planters hoes, garden hoes,
Ax handles, oak pl

The Legislative Assembly was opened by Royal Commission, at the Court House, on Saturday, at noon.

The Commissioners, H. H. Mateo Kekua, the venerable father of the King, and His Honor, E. H. Allen, Chief Justice and Chancellor of the Kingdom, left the Palace under a salute from Panch-Bow, attended by the staff officers, and escorted by the Cavalry, under command of Major C. H. Judd. At the Court House, the Household troops were drawn up in dress parade.

On the Judges' platform was placed the Throne chair, covered with the mantle, supported on either side by the Royal Kahalis.

Her Majesty Dowager Queen Emma, and Her Majesty Dowager Queen Kalama, with the Alis of the Kingdom and the House of Nobles, were seated on the right, the House of Representatives in front, and the Acting Minister of the United States, H. B. M. Commissioner and Consul General, H. I. M. Commissioner and Consul, by the Chancellor, and the Consular Corps, on the left of the Commissioners.

The Commission of His Majesty having been read in Hawaiian, by Justice Davis, and in English, by the Clerk of the House, the address from the Throne was delivered by the Commissioners, as follows:

NOBLES AND REPRESENTATIVES.—A great calamity has befallen the Island of Hawaii. My duty to my subjects has called me away from my Capital, and I have delegated a Royal Commission, presided over by my well-beloved father, to open the regular session of the Legislature.

Until the last few weeks, my Kingdom has enjoyed uninterrupted prosperity. Peace and abundance had prevailed. Let us now humbly to the will of God Almighty, whose hand is now heavy upon us, and let us, with brave hearts and the firmest faith, relieve the distress of our countrymen who have been thus suddenly and severely afflicted.

Our relations with foreign powers continue to be most satisfactory. The important treaty with the United States of America, which was concluded at the last extraordinary session of the Legislature, has not yet received the ratification of the President. My Minister of Foreign Affairs will furnish you with the result of the progress of the negotiations as may be, from time to time, received.

Preliminary steps have been taken by my Government to secure the conclusion of a treaty with the Confederation of Northern Germany, to be substituted for our present treaty with Prussia. Some of our treaties have been denounced, changes contemplated in our stipulations with England and France, and I confidently hope that the result of these various negotiations will increase our intercourse with Europe, as the anticipated conclusion of our Convention of reciprocity will develop our trade with the great Republic of the United States.

Our negotiations with Japan have, so far, been successful. Important and favorable results may be expected from the opening of trade with, and immigration from, that Kingdom.

My Minister of the Interior will inform you of the steps taken by the Bureau of Immigration towards securing valuable additions to our population and laborers for our fields. An increased appropriation is applied for, to enable my Government to solve, by practical experiment, the question of immigration, whose importance to the Kingdom will not escape your attention. You will be duly advised of the measures adopted by the Board of Health during the last two years. Owing, in a great measure, to the exertions of the Board, the spread of the disease of leprosy has been checked.

As soon as practicable, my Government will inform you of the extent of the damage done on Hawaii by the last volcanic eruption. It is hoped that it will not prove so extensive as to require any considerable expenditure from the appropriation for public improvements in other islands.

Our finances are in a most prosperous condition. The report of my Acting Minister of Finance will furnish you with the necessary information on the state of the treasury. Our credit stands high, our public debt is greatly reduced, and a considerable surplus is on hand. It is my intention to apply the force of law, so much further legislation may be necessary.

It may be well for the Legislature to inquire how far this prosperity, freedom, and the development of its resources, may be promoted by judicious assistance to the line of steamship navigation between this island and California, as well as to our inter-island steam navigation.

The administration of justice has been conducted with fidelity. It is thought that the public convenience will be promoted by changes in the time of holding certain terms of the Court. My Attorney General will submit to you the necessary bill for the accomplishment of that measure.

I refer you to the report of the President of the Board of Public Instruction for the details of the work performed by that Board. Liberal and intelligent assistance has been granted, on application, to all those who devote their labors to the education of the people. New school houses have been built—in many places the sexes have been separated, and the system of instruction has been improved with a healthy competition, has contributed largely to the cause of intellectual improvement.

NOBLES AND REPRESENTATIVES.—I rely upon your enlightened patriotism and upon your loyalty to our institutions. You will cooperate with me in seeking the welfare of the nation, and in providing for its wants. I pray God Almighty, the Ruler of Kingdoms, to relieve us in our troubles, to guide us in our prosperity, and to preserve us from all that violate the dignity of my Crown and our national independence—and

We do now declare the Legislature of the Kingdom opened.

At the conclusion of the address, the Commissioners retired, and after a brief interval, returned to the Palace, accompanied by their escort, and the troops on duty returned to quarters.

A numerous assemblage of spectators were present at the opening, and the streets were filled with people.

The Assembly adjourned without organizing, until Monday at noon.

STREAM YACHT.—The Yma, of San Francisco, describes a very pretty steam yacht, lying in that harbor, as being elegantly finished as well as admirably adapted to pleasure, and says:

"We understand that an offer has been made to Mr. Platt to purchase the Yma for the King of the Sandwich Islands, but we fear that a vessel only 50 feet long by 11 1/2 feet beam, as she is, would scarcely answer in the rough passages between the Islands. Besides, the San Francisco was her home, she is just the thing for a pleasure party, and we hope she will be reserved for such purposes, and will not leave the waters of the Bay."

THE REPORT OF THE MINISTER OF FINANCE will be found on our fourth page, and the Table E, the estimated expenditures for the next two years, on our second page.

WHACK.

The phrase, "the people" is a handy club, and if laid about one lustily, gets up a show of virtue, if no farther consequences follow.

It matters not what is assaulted, or who is to be belabored, only give him a good whack with this club, and many will be credulous enough to believe, that you have done excellent service. It is our neighbor's favorite and only club, by which with Quixotic courage, he assaults upon the Government printing office, upon the Aspani, and last week gives a savage blow at the steamer, and knocks that institution stockholders.

The stockholder, by the concussion, suddenly have come to a dire sense of their unhappy condition, in that they have invested their money to help the Government, and not the people, wherefore for this sin give them a double whack.

Private enterprise is doubtless a good thing; associated private enterprise, sometimes a still better. Where a people are numerous enough to get all the conveniences they want, and competition and capital enough, to have all the accommodations of civilized life, at the quickest time and the cheapest rate, then every enterprise may safely be left to private resources. Whatever does not pay under such circumstances, had better "slide," whether it be a steamer, railroad, or perchance a decent newspaper. But private enterprise has not been equal, to keeping a steamer afloat between our islands, and the prospects are not flattering to those who have been engaged in it, thus far.

Every time that the pinch has come on, the owners have been only too happy to solicit help from the only quarter, available in our small community.

Last year when the Company had run the boat to their complete satisfaction, as to the tendency of their affairs, she was laid up, and it is our opinion, as one of the owners, that but for certain arrangements, made about that time, she would be laid up still, and not all the wonders of the volcano, though trebled, would have persuaded her out on "an excursion trip" for the accommodation of the public, and no amount of "Government interference" could have forced the company to put her on such a trip either. It may have been an inconvenience to some of the public, but to have been able to avail themselves of the steamer last week, to go to Hawaii, but has their support of the boat been such, as to give them a claim upon the Company, to neglect its own interests, when extraordinary emergency arises? The agents had a chance to charter the boat, on favorable terms, and more profitably than if kept on her usual route for two trips, and the people who own shares can find no fault with any arrangement which offsets the expense side of the accounts.

But what business had the Agents to charter the boat, and thereby disappoint some of the public? Wherefore, give them a double whack, as well as the charter party that their obligations to the public may be knocked into their field of vision?

The Government chartered the boat for a specific and laudable purpose, one which every humanitarian must applaud, and pronounce eminently proper in view of this disastrous eruption on Hawaii. Reasonable care was taken, not to overload the design of relief with unnecessary adjuncts. Possibly if His Majesty had not concluded to go, the supplies and a simple agent to disburse them, would have been all that was required. Nothing could have been simpler to manage, and the public could then have been gratified with the sight of the agent and supplies having the whole steamer. But the club, in that case, would have been in requisition more vigorously than as it now stands.

The reports of the lava streams having hemmed in many families, made it probable, that the greatest relief would be to remove them to other districts, and the capacity of the steamer in such case, was absolutely necessary to be kept free.

The only way to have pleased Hercules and avoid the whack of his club, would have been for the Government to have given out, that as the steamer was chartered with public money, therefore, everybody is entitled to a free passage. In such case, the public would have been eminently served, the distressed people of Kau, more eminently, perhaps?

WHY AT HILO.—The landing of passengers and goods at the Harbor of Hilo has been facilitated by the building of a short wharf from the rocky point at the west end of the beach. It has been made by the enterprise of Mr. Conroy and Mr. Hitecock, and has proved such a convenience that the Hilo people are wishing to see it extended, or another one built at the usual landing place. Landing on the open beach, especially in rough weather, is uncomfortable for passengers, and damaging to goods, so that a wharf is a most desirable improvement upon the present way of getting ashore. The wharf just built is well timbered and fastened, and carries six feet of water. Its strength was tested by the great earthquake wave of Thursday, and it proved equal to the strain. Wharfrage, heretofore, will be one of the charges on schooners running to Hilo. We hear that an application will be filed to the Government for assistance to still further improve the landing facilities at Hilo, so that either a good boat or schooner wharf may be placed on the beach.

The loss of the government of Prussia for the construction of railways form a total equal to \$2,000,000 sterling, bearing interest at the rate of 4 1/2 per cent. per annum. The roads are intended for Eastern Prussia, where the prevailing destitution is aggravated by the lack of suitable communications, and giving employment will afford immediate relief.

PROCEEDINGS OF THE LEGISLATIVE ASSEMBLY.—1895.

According to Royal Proclamation, the Legislature was convened at the Court House, on Saturday, April 18th, 1895.

On account of the absence of His Majesty on Hawaii, a Royal Commission was appointed to open the Assembly, consisting of H. H. M. Kekua, and Hon. Chief Justice Allen.

The Commission arrived at the Court House at 12 m., under the escort of the military. Prayer was offered by Ven. Archdeacon Fryer.

The King's authority to the Commission was read by Justice Davis, in Hawaiian, and by R. H. Stanley, Esq., Clerk, in the English language, in English.

H. H. M. Kekua delivered the address of His Majesty, in Hawaiian, and Chief Justice Allen, in English.

After the reading of the address, the House was called to order by the Clerk, H. H. M. Kekua, in the Chair.

The Acting Minister of Finance laid on the table his report and budget for 1895.

His Ex. S. H. Phillips moved an adjournment till Monday, the 20th, at 12 m. After some discussion the motion passed, and the House adjourned.

MONDAY, APRIL 20.

The House met at 12 m., H. H. M. Kekua in the Chair.

After prayer by Hon. C. J. Lyons, R. H. Stanley read in English the minutes of Saturday, which were interpreted by H. L. Sheldon, and approved.

The members presented their credentials. Hon. Kuliwani, Kookana, Pilpo, Lyons and Judd were appointed a committee on credentials.

The Committee reported favorably on all except the member from Hilo and Waialeale, Oahu, which was not reported.

Chief Justice Allen and Associate Justice Davis then administered the oath to the Representatives present.

His Ex. S. H. Phillips moved to adopt, temporarily, the rules of the preceding session. Carried.

His Ex. H. H. Hitecock moved to elect H. H. M. Kekua, President. Carried.

Hon. G. Rhodes was then nominated by H. H. M. Kekua for Vice-President. Elected.

PROCEEDINGS OF THE LEGISLATIVE ASSEMBLY.—1895.

On the 19th, the House met at 12 m., H. H. M. Kekua in the Chair.

After prayer by Hon. C. J. Lyons, R. H. Stanley read in English the minutes of Saturday, which were interpreted by H. L. Sheldon, and approved.

The members presented their credentials. Hon. Kuliwani, Kookana, Pilpo, Lyons and Judd were appointed a committee on credentials.

The Committee reported favorably on all except the member from Hilo and Waialeale, Oahu, which was not reported.

Chief Justice Allen and Associate Justice Davis then administered the oath to the Representatives present.

His Ex. S. H. Phillips moved to adopt, temporarily, the rules of the preceding session. Carried.

His Ex. H. H. Hitecock moved to elect H. H. M. Kekua, President. Carried.

Hon. G. Rhodes was then nominated by H. H. M. Kekua for Vice-President. Elected.

On motion, Hon. G. Rhodes took his seat and said: I wish to express my thanks for the honor conferred upon me by the election. I look upon it as an approval of my occupancy of this position during the last session. I shall endeavor to faithfully perform the duties of the office.

R. H. Stanley was unanimously elected Clerk.

His Ex. F. W. Hutchinson nominated Hon. L. and J. H. Hitecock, Carried.

W. C. Parke was elected Sergeant-at-Arms. H. L. Sheldon was elected for Translator and Interpreter.

Kim Kukua was elected Messenger.

His Ex. F. W. Hutchinson moved that the President pro tempore appoint the standing committee of the House.

The President said that some time was required to select members and asked until tomorrow.

His Ex. S. H. Phillips gave notice of the following acts: An Act to authorize the Collector-General of Customs to permit the withdrawal of alcohol in certain cases; An Act to change the time for holding the Circuit Court of the Fourth District; An Act to provide for the holding of the Circuit Court of the Fourth District; An Act to provide for the holding of the Circuit Court of the Fourth District.

THIRD DAY, TUESDAY, APRIL 21.

The House met at 11 a. m. H. H. M. Kekua in the Chair.

Prayer by the Chaplain.

Minutes were read and approved.

Hon. Mr. Hitecock moved that the rules be suspended and the standing committees be appointed. Passed.

Mr. Hitecock also moved that the names of the standing committees be printed. Passed.

PETITIONS.—Mr. Hitecock presented a petition from Hilo, the election of the members from Hilo.

On motion of His Ex. Dr. Hutchinson, the petition was read. He said he wished to hear it read before the House.

Mr. Hitecock moved that the petition be referred to the Committee on Credentials.

PETITION.—Mr. Hitecock presented a petition from Waialeale, Oahu, praying that the election of the members from Waialeale be set aside.

PETITIONS.—A resolution by Hon. Mr. Kala, that copies of the laws be furnished to each member.

ANNOUNCED BY Hon. Mr. Hitecock, that ten copies of the laws of 1892-94 be laid upon the table for the use of the members.

AMENDMENT accepted and resolution passed. Hon. Mr. Kookana moved that a committee of five be appointed to respond to His Majesty's speech. Passed.

COMMITTEE.—Hon. W. P. Kookana, His Ex. Gov. Nahaia, Hon. H. H. Hitecock, Hon. Dr. Kookana, and Hon. G. W. Pilpo.

Hon. Mr. Kookana moved that a committee of five be appointed to respond to His Majesty's speech. Passed.

There were many ways by which the Government might have known the right. He would not say the Hon. member had used unfair means to procure his election. As for the remarks as to the rights of the people, they need not be replied to. The law is the law. Nobles and Representatives, whose legislative duties are the same. He had waited until all the petitions were presented and then he felt it his duty to bring the resolution before the House.

Hon. Mr. Lyons said the question was not on the legality of the election in South Kona, but the manner of bringing it before the Assembly, with the aid of the Hon. member who had a right to dispute the election. He admitted that the second estate had a right to consider the authority by which those who claim to represent the people should be elected. Several days had elapsed since the election, and if the Hon. member proposed to do anything, his petition should have been before him before now. He should oppose the resolution.

Hon. Mr. Lyons said in some things with the member from Kohala, but not entirely.

Hon. Mr. Jones wished to state that at the election, or since, no unfair means had been used by him. There was nothing he admired more than the Hon. member's conduct. The House had a right to know the facts of the case. People from South Kona said that no effort had been made to get up a petition. If he thought that many of the electors in South Kona objected to his sitting, he would resign at once. By reference to his journal it appears that early in February, 1895, he had set out to come to these islands. He was delayed by sickness and other impediments from reaching here until the following year. As far as the law of domicile is concerned, he had fulfilled all its requirements. By the law, a man has a domicile in some place, and when he leaves a place his domicile is in the place to which he intends going.

His intention to reside here was never changed, and thus he fulfilled the spirit of the law. He would not say that his journal is not evidence enough to satisfy the Assembly. To avoid waste of time he had moved to indefinitely postpone. Again the Convention of 1864 was cited, and on the 20th of March, 1864, the Hon. member said that no petition was presented. And that this action was in accordance with the wishes of His Majesty. He wished that the members would vote to uphold the laws of the land.

Hon. Mr. Kookana said that he was in favor of the resolution of Hon. Mr. Bishop. He does not believe a man's intention makes any difference. He must be in the country three years before the election.

Hon. Dr. Kookana favored the resolution. The Nobles have as much right to examine the credentials of members as the Representatives.

His Ex. Mr. Phillips said that it was important to understand just what motion was made. He would not say that the Hon. member had a right to sit in the House, but that there was a doubt concerning the right of the member from South Kona; he thought it should be referred to the Committee for inquiry.

Hon. Mr. Lyons said that he had no objection to the Hon. member having their right to sit contested, then why should the member from South Kona object; he respectfully submitted that it was right to examine the eligibility of the member. The way to refer it to a committee, for by this means only can we arrive at the truth. The Judiciary Committee is appointed for the very purpose, then why not refer it to them? The Hon. member said that he would do this. The honorable member said that he would do this. The honorable member said that he would do this.

PARIS, March 19.—Midnight.—In the House of Commons, to-night, Earl Mayo presented the Government bill for a reform in the representation of the people in the county franchise, but in boroughs the right of voting is to be given to all 25 householders, but not to all at present. No action has been taken on the measure.

LONDON, March 23.—Advices from Annesley Bay state that three striking shocks of earthquake were felt at St. Thomas. Business is paralyzed.

Awful shocks of earthquake were felt at Puerto Rico, and the inhabitants were fleeing for safety.

HAVANA, March 30.—General Lersund ordered the Bishop of Havana to be conveyed to Puerto Rico in a steamer.

The Governor of St. Thomas has requested the Porto Rican authorities to send cattle and provisions to relieve the distress of the island. One thousand individuals were preparing to emigrate to Porto Rico.

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FOREIGN NEWS.

We have had two arrivals from the Coast since our last issue: the *Battie G. Hall*, 23 days, with dates to the 24th, and the *Celestia*, 23 days, with dates to the 23d, uid.

The news is unimportant and meager. A shock of earthquake occurred in San Francisco on the forenoon of the 24th, severe enough to alarm the population, and to cause a New York paper to say that the earthquake was the worst that had ever occurred in the principal Atlantic cities are blocked with snow, navigation suspended, and many accidents and disasters are reported to have occurred.

The impeachment trial of the President is progressing. We have only one day's proceedings to report. The President will be called to each specification. His friends made a motion for more time, 30 days, which is not reported to have been granted. The House Managers argued their readiness to proceed.

CHICAGO, March 22.—A Republican special says great interest is felt over the proceedings in the impeachment trial to-morrow. It is believed that the President's counsel will ask for further delay, which will not be granted. The House managers will have an impartial standard to be presented Tuesday, and so proceed to trial on Wednesday. The impression gains ground that, after using all dilatory measures possible, when the Senate releases the President, the President will tender his resignation, claiming that he can no longer be a fair trial.

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Table with 2 columns: Item and Amount. Includes Bonds and Bridges, Water Superior and Clerk of Market, Expenses of Bureau of Water Works, etc.

Table with 2 columns: Item and Amount. Includes Salary of Jailor of Oahu Prison, Support of prisoners, Government Printing, etc.

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REPORT OF THE MINISTER OF FINANCE, FOR 1868.

DEPARTMENT OF FINANCE,
April 18th, 1868.

By command of His Majesty, the King, the following Financial Budget, required by the Constitution, is respectfully presented to the Legislative Assembly in the name of this Government.

It contains classified statements of financial transactions by Government during the last fiscal period, the present condition of the Treasury, and the estimated wants and resources of the Kingdom for the next two years.

I.—RECEIPTS.

The amounts received by the Treasury during the two years ending with March 31st, 1868, have been—

From Foreign Imposts.....	\$972,641 00
From Fines, Penalties and Costs.....	39,538 44
From Internal Commerce.....	82,262 46
From Internal Taxes.....	165,400 56
From Fees and Perquisites.....	25,549 32
From Government Realizations.....	126,907 14
From Miscellaneous Receipts.....	18,850 06

Total receipts from all sources, as per table (A).....\$831,448 98

II.—EXPENDITURES.

The expenditures during the two years, ending with March 31st, 1868, (arranged under the several heads specified in the last Appropriation Act) have been as follows:

Civil List.....	\$40,000 00
Permanent Settlements.....	20,000 00
Department of the Interior.....	348,791 50
Foreign Affairs.....	32,540 35
Finance.....	141,890 94
War.....	58,502 28
Public Instruction.....	40,889 00
Law.....	60,856 98
Miscellaneous Expenditures.....	70,696 50

Total Expenditures as per table (B).....\$834,167 55

III.—STATE OF THE TREASURY.

By comparing the above statements, it will be seen that during the last two years, the expenditures have exceeded the receipts in the sum of \$3,018 57, and on the 1st day of April, in the present year, the actual cash balance in the Treasury, represented by gold and silver, amounted to \$163,567 84, which is believed to be the largest amount ever held in specie at the close of any fiscal period. This condition of the Treasury is most satisfactory, especially as the public debt has been greatly reduced.

IV.—PUBLIC DEBT.

According to table (C) hereto appended, the public debt on March 31st, 1868, consisted of

Funded Debt.....	\$ 98,950 00
School Fund.....	20,923 38
Deposits.....	379 35
Salaries due and unpaid.....	562 50

Total.....\$120,815 23

Of the Funded Debt, there will fall due within the next two years.....\$ 7,050 00 which amount will easily be paid from the ordinary revenue, and the amount of unpaid salaries, viz..... 562 50 will be paid on demand, probably, in a few weeks. These two items amount to..... 7,612 50

Which leave the public debt, including the school fund, \$113,202 73

But the School Fund is hardly to be included in the Public Debt. It consists of the proceeds of property originally held for the benefit and use of schools, which have been paid into the treasury from time to time. An amount equivalent to the interest upon this sum is faithfully and regularly appropriated by Government, for educational purposes. Such an appropriation is like a perpetual annuity, to be included in the ordinary expenditures of Government. But the principal is not likely to be called for. No safer investment can be found, and the Government, in justice to the cause of Education, will always appropriate an amount equal to the highest rate of interest safely to be obtained. If the amount of the School Fund is deducted, viz: \$20,923 38, the public debt, remaining to be carried, will be \$92,279 35, not much more than half the actual cash balance in the treasury.

It is notorious that the outstanding Government Bonds are wholly withdrawn from the market, although capitalists have offered high premiums; and are ready to take more at any time. The credit of the Government stands very high, and affords the strongest evidence of unlimited public confidence in its independence, perpetuity and strength.

V.—ESTIMATED EXPENDITURES.

A detailed statement of estimated expenditures for the next two years appears in table (E) hereto appended. Its aggregate amount somewhat exceeds what was granted by the last Legislative Assembly. The proportions are different, and the classification of items is somewhat changed. Appropriations belonging to the Bureau of Public Instruction have been transferred from the Departments of the Interior and Finance. As it is proposed to change the care and supervision of the Police and Executive Officers of the law from the Department of the Interior to that of the Attorney General, the appropriations are arranged accordingly. Some new items are assigned to the Judiciary Department, and those styled Miscellaneous have been appropriately distributed. Other slight changes, of obvious propriety, have been made.

His Majesty's Government have incurred two expenditures during the past year, for which they have directed the Minister of Finance to ask indemnity.

The necessity of frequent and reliable inter-island steam navigation is almost self-evident. Such a result has been secured for some time by private enterprise, but not without interruption and repeated changes of proprietors. Its unprofitableness, without aid from Government, has been fully demonstrated. The steamer *Kilauhea*, and the charter of inter-island navigation, are now held by an incorporated company. Their vested monopoly is not yet forfeited. A crisis, however, occurred recently in the Company's affairs, and nothing but the aid of the Government could have prevented a suspension of navigation, and even the sale of the steamer. Under these circumstances, the government concluded to recommend an annual subsidy of \$8,000 for the term of one year, and to advance the sum of \$6,000, to be repaid, by withholding a portion of each monthly instalment. At the same time a surrender was insisted upon, of all the monopolies and exclusive privileges of the company, to take effect in case the Legislative Assembly approves the action of the Cabinet. Meanwhile, the amount advanced is secured by a mortgage and policy of insurance upon the vessel. This negotiation has been arranged in the Department of the Interior, whose Minister will present a bill to carry it into effect. The Finance Department seek indemnity for the amount advanced.

The case of Her Majesty, Queen Dowager Kalama, the relict of His late Majesty, King Kamehameha III, has been pressed upon the Cabinet as worthy of a permanent settlement. After careful consideration, it has been decided to recommend an annuity of \$2000 00 for each remaining year of Her Majesty's life, to enable her suitably to maintain the dignity of her exalted station. A proportionate sum (\$2,500 00) has been paid since January 1, 1867, for which indemnity is asked.

A request for a subsidy has been made in behalf of the proprietors of the line of ocean steamers, plying between Honolulu and San Francisco, and which now receives a subsidy from the United States of America. This subject deserves careful consideration by the Legislative Assembly, and is favorably regarded by the Government. But the propriety of fixing some conditions as to rates of postage, freight and transportation of passengers will be generally conceded. At all events, the Government should demand two steamers and regular days of departure, not separated by intervals of more than twenty days. The limited revenues of this Kingdom will not warrant a perpetual subsidy, but a liberal bounty might be paid by instalments during a period not longer than two years in order to secure the permanent establishment of the line. Such a payment should not be regarded as a current expenditure, but

rather as a permanent outlay, from which advantages might be anticipated for years to come. By an issue of bonds, the expenditure might be averaged upon each of the next forty years, without seriously disturbing the ordinary revenue.

VI.—SOURCES OF REVENUE.

The condition of the Treasury is so satisfactory that, were not the existing sources of revenue liable to great reduction, the payment of a large subsidy to ocean steamers would occasion little inconvenience. Current and extraordinary expenses could be met without resort to any new modes of taxation, and the public debt ultimately paid. But should the Treaty of Reciprocity, already ratified by His Majesty, receive the sanction of the Executive and Congress of the United States, the provisional legislation of the special session of the Legislative Assembly will immediately acquire the force of law, and the revenue from customs will be much reduced. The amount of this probable loss of income is wholly conjectural, but the returns from the sources provided by recent legislation can be calculated with more precision. The Government cannot present any estimates more reliable than those submitted to the Legislature at its extraordinary session. By these estimates, a loss of revenue was estimated from the operation of the Reciprocity Treaty of \$63,265 44, of which provision has been made for about \$52,000 00. But if extraordinary encouragement to the sugar culture, and the innumerable interests connected with it, occasions general and sudden prosperity, new expenses are inevitable in all departments of government, and considerable additional revenue will be immediately required. Even if the course of trade does not change at once it will constantly seek, in increasing proportions, the markets of that nation which confers the greatest commercial advantages. Meanwhile, the inflated prices caused by the rebellion in the United States are giving way, and the natural laws of trade are resuming their sway; and the influence of the treaty will slowly but steadily reduce the gross annual income from the customs. Upon the whole, the Government advise that this matter should be so adjusted that revision will not be required for a series of years, and therefore recommend that the amount of \$30,000 00 should be raised each year, (if the Reciprocity Treaty becomes operative) in addition to that already provided for.

But how shall this be accomplished? Four modes have been suggested.

1. An increase of the direct tax on real and personal property.
2. An increase of duties upon imported articles not included in the Reciprocity Treaty.
3. A system of excise and stamp duties, and increased fees for licenses.
4. A tax upon incomes, gains and profits.

1st. In regard to the increase of the direct tax upon real and personal property, it will be admitted, that although such taxation is, theoretically, very fair and just, yet there are practical difficulties about assessing and collecting such taxes, and when the per centage reaches a high rate, the temptation to fraud increases, and there is much difficulty in detecting it.

2d. The system of customs duties cannot well be changed without violating positive treaty stipulations, or the obligations of good faith to foreign nations. Such complications should be carefully avoided, and it is unwise to attempt any further increase of duties upon imports until all other sources of revenue have been exhausted.

3d. A system of excise duties would require a new organization of the internal revenue department, and involves many difficulties. Those articles which are not to be admitted into the United States free of duty; would hardly bear such a tax, and it would be almost a breach of faith with the United States, and certainly contrary to the spirit of the treaty, (which was designed to reduce the cost of our products to their consumers) to impose duties at this side upon articles, which their government relieves from duty at the other. In regard to stamps, it is thought by many, that the amount obtainable from that source would hardly repay the inconvenience which it would occasion in business. Stamp acts can only be enforced by declaring all instruments invalid which are not stamped, and the population of these islands is hardly trained to the precise habits of business which will bear the enforcement of such severe rules. The strict enforcement of the present stamp act is attended with great difficulty and occasions complaint. But it seems to the government that an increase of some license fees would be most equitable, and that the present would be a good time to revise the whole license system. Large wholesale dealers, who are soon to derive material advantage from the reduction of duties upon imports, ought to contribute a little more to the expenses of government, and wholesale dealers, only in name, should be relieved from inordinate burdens.

4th. An Income Tax to be assessed upon the annual incomes, gains and profits of each individual with an absolute exemption of a fixed sum in every case, is most equitable in its nature. All civilized nations are coming to recognize its fairness. Elaborate returns, to which the citizens of this Kingdom are not yet accustomed, will become necessary, and may prove irritating to those who desire to avoid publicity of their affairs. But such difficulties must yield to the intrinsic justice of the measure. The probable amount of revenue to be obtained in this way is quite uncertain, but it is hoped that a tax of two and one-half per centum upon the excess of every income above \$1,000 00 would make good a large part of the apprehended deficiency.

As a result of the whole matter, the Government recommend that the anticipated loss of revenue be made up by an increase of license fees to wholesale dealers, proportioned according to actual sales, and a tax of two and a half per centum upon the excess over \$1,000 00 of the incomes, gains and profits annually received by each individual. A bill embodying these views will be submitted.

The increase of direct taxes upon real and personal property already provided for, will require increased vigilance and system in the assessment of taxes. The matter has received the attention of the government, and will be the subject of a special bill.

VII.—THE CURRENCY.

The currency of this Kingdom is exclusively metallic, and the coinage of the United States predominates. No other circulating medium is required. Some inconvenience is experienced from the disproportionate amount of silver in circulation, and the delay and trouble of frequently counting out large amounts. But the evil will soon cure itself; and, meanwhile, the principal banker of Honolulu has deposited a large amount of silver coin in the Treasury under the provisions of an existing law. For this amount, payable on demand, without interest, receipts have been given of various denominations, which being indorsed by the depositor, pass current as money, and are very convenient in payment of large amounts at the Custom House and elsewhere. They represent bullion in the Government vaults, which can be applied to no other use by either party. If silver coin becomes scarce, this deposit can be withdrawn on production of the receipts, and the equilibrium will be restored.

For some time past, orders have been enforced at the Treasury for the detention of all mutilated silver coins and the smaller coins of Spain and Peru which are intrinsically worth less than their current value. A considerable amount has accumulated, and authority will be asked from the Legislature to send the whole to the San Francisco Mint for recoinage, the loss being charged off as a current expense of Government. Meanwhile, to secure the Treasury from imposition, precautions should be taken to prevent the importation of depreciated silver from abroad, and an order will probably be issued to reduce the value at which such coins will be received at the Treasury. Thus, it is hoped, the currency will become thoroughly purged.

It is not beneath the dignity of any government to protect the rights of its poorest subjects by the issue of small coins. Efforts continue to be made to force the American dimes and half dimes into general circulation, and in spite of some oppo-

* Note.—The depreciated and mutilated coin will amount to about \$1,700 00, upon which the loss not will probably exceed 25 per cent or \$425 00.

sition, the success of the movement is made certain. In the opinion of many, the introduction of small copper or mixed coins would be advantageous.

VIII.—EXPENDITURES IN THE DEPARTMENT OF THE INTERIOR.

Many of the current expenditures of this Kingdom are under the supervision of the Minister of the Interior, and it is impossible to form any satisfactory opinion of the appropriation required without some statement from that department. The following memoranda, furnished by the Minister, disclose what has been accomplished, and also indicate with reasonable certainty what will be required:

PUBLIC WORKS.

Government Warehouse.—Since the passing of the last Appropriation Bill, a Government Warehouse has been erected, on a most convenient site, adjoining the Custom House. The iron doors and shutters of the latter building have been repaired, and the whole external part of the building has been whitewashed and painted. Cost of the whole has amounted to \$20,121.84.

Dredging Harbor.—The Dredging Machine, in September of 1866, was put in complete repair, and beginning in October, was kept constantly at work for a period of eight months. The result has been a deepening of the Harbor at the new Steamboat Wharf and at the Wharves in front of the Custom House, so that vessels of the largest draught can now come alongside with perfect safety. Of the \$15,000 appropriated for this work, there have been expended the sum of \$12,231.68.

Wharves and Buoy.—At the time the steamers of the Pacific Mail Steamship Company, running between San Francisco and Japan, were expected to make this a port of call, a contract was entered into between this Government and that Company, to erect a wharf suitable to their wants; in consequence, one has been built at an expense of \$15,370.50, capable of accommodating the largest sea going steamers, and although it has not been required for its original purpose, it is found to be a most valuable addition to our wharf facilities; the wharves have been repaired in many places, as also the sea walls all around the Harbor.

Owing to the unexpected charge of the new wharf which more than exceeded the whole of this appropriation, the charges for buoys were transferred to the next item. There has been expended on this appropriation \$22,204.44.

Anchors and Buoys.—In the Harbor of Honolulu, a large iron buoy with heavy chain and anchor has been laid down outside the reef, to mark the anchorage ground. The buoys which mark the deep water channel have all been taken up and repaired, two of them being entirely new. A new spar buoy has been placed at the entrance of the channel; and a buoy with heavy chain and anchor has been laid down near the new wharf, to facilitate the swinging of steamers preparatory to starting. Six large anchors have been laid down on the inner edge of the reef, for stern moorings when the Harbor is crowded, and a number of piles have been driven to mark the shoal water inside of the reef. Moorings have been laid down at and prepared for fifteen of the principal outports, iron buoys having been generally used for this purpose, which, if properly cared for, will be found very durable. Twelve anchors of various sizes and 360 fathoms of chain ordered from England, have not arrived, so soon as expected, but they will be available, in the course of a few months, for some of the outports which have not yet been supplied, but where such moorings are highly desirable. The whole amount expended from this appropriation is \$8,297.74, but from this amount must be deducted the sum of \$1,860 sent to England for the purchase of the above mentioned chains and anchors.

Loading of Hamakua, Hawaii.—A good road was built down to some large rocks overhanging the still water, and on these rocks, at a height of 20 feet above high water mark, a large platform and derrick were placed, but unfortunately during an unusually heavy swell from the northward in November last, they were swept off by the sea. The road, however, remains in a serviceable condition, and is a great benefit to the District; it is believed that a permanent platform may be built there, notwithstanding the loss of the first one.

Harbor of Honolulu.—The appropriation for this purpose has been found altogether inadequate to the requirements of the work. A good road has been made from the top to the base of the cliffs which overhangs the landing place, and in the course of its construction, about 10,000 tons of rock have been removed by blasting, at a cost of \$1,200, a good deal still remains to be done to complete this work in the way of building a large stage and derrick and a causeway connecting them with the base of the cliff.

Powder Magazine.—There has been built in a safe and yet convenient location, a magazine of sufficient capacity for all the requirements of the country. It is a fire-proof structure, being built of bricks, and having the roof protected by a covering of zinc. It is also enclosed by a high brick wall. The sum expended on this work has been \$1,815.

Repairs and Improvements on Government Buildings.—Under this head, a sum of \$11,960.24 has been expended for the object contemplated in the appropriation. All the Government buildings have been repaired according to their requirements, and it is believed that they are in a perfectly satisfactory condition, with the exception of those which must be entirely rebuilt. A considerable addition has been made to the storage accommodation for Government material on the Esplanade.

Court House and Prison, Waikuu.—This much needed work has been completed under the plans and supervision of C. H. Lewers, Esq., at a cost of \$2,077.46, to whom the Department desires to express its thanks for the interest which he displayed, and through whose disinterested labors, the building was completed at a much less cost than would have otherwise been required.

Court House and Prison, Kawai.—This appropriation was inserted in the Bill while the work was being carried on, and by an oversight was not withdrawn when it was under the consideration of the Legislature, the work having been actually completed at that time and paid for from the previous appropriation for "Repairs of Public Buildings," with the exception of a small bill of \$27.00.

Wharf at Lahaina.—This work was supervised by Mr. Sheriff Treadway, and is built in a thoroughly substantial manner. It has proved itself a great accommodation and advantage to the commerce of that port, as well as a great convenience to passengers. The amount expended has been \$597 65.

Light House at Lahaina.—With less than the appropriation placed at the disposal of the Department by the last Legislature for this very necessary work, a satisfactory light is now shown at that port from sunset to sunrise, observable at a distance of six miles; at the same time the government building on which it is erected was enlarged and repaired, and made available for storage. It now brings in a rent of \$96.00 per annum. It was planned by Mr. Sheriff Treadway, to whom the department consider themselves much indebted for this and other assistance given by him. Amount expended \$432.44.

Royal Mausoleum.—The plot of ground surrounding the Mausoleum has, with great labor, been properly levelled and tastefully laid out, a large number of trees have been planted, which when grown up will make a beautiful appearance. A heavy stone retaining wall has been built on the East and South sides of the enclosure. Handsome iron gates and railings have been ordered from England, at a cost of about \$2,500, which when put up will be highly ornamental. It is much regretted that circumstances, over which the department has no control, have delayed their arrival until the fall of this year. Amount expended \$3,743 04.

Increase of Waterworks.—Owing to the impossibility, after a thorough and exhaustive search, of finding a sufficient supply of pure water which could be taken possession of without infringing on vested rights, no action has been taken in this matter, except a full investigation of the subject and ordering water pipes from England, for which the sum of \$4,637 50 have been transmitted, to enable a purer supply of water to be brought to the existing reservoir. In all the preceding appropriation bills, the necessary charges on the Honolulu Water

Works have been charged to the appropriation for "Wharves and Buoys, Honolulu,"—a most unsatisfactory arrangement,—and as the expenses on that account have largely exceeded the sum at the disposal of the Department, it has found itself compelled to make the necessary charges, amounting to \$3,617 39, of the Bureau of Water Works on this item of expenditure.

New Water Pipes.—Pipes of various sizes with the necessary branches, bends, hydrants, taps, &c, for the further extension of the water service, have been ordered from England, and the necessary funds transmitted there, but the same causes which have prevented the other orders from this Government to that country from being filled up to the present time, have operated in this particular item of the Appropriation Bill, and they will not be received here until the fall of this year. The sum expended has been \$2,300.

Royal Palace.—After considerable difficulty, a convenient and eligible site for the erection of a Palace, of 100 acres in extent, was finally secured at Makiki. The work would have been commenced but for the untoward accident that a gentleman, whose signature is necessary to secure a legal title to a part of the land, is absent from the country. Twenty thousand two hundred and forty-five dollars and fifty cents of the appropriation for this purpose have been expended, \$5,981 in payment for land, and \$309 for furniture, \$10,000 has been sent to Europe for the same purpose, and the remainder has been used in procuring stones and other material.

General Post Office.—From the Report of the Postmaster General, it appears that the "Correspondence" passed through the Honolulu Post office, for the two years ending March 31st, 1868, amounted to

INTER-ISLAND.	
Foreign Letters received.....	40,515
Foreign Letters forwarded.....	35,620
48,775	
Hawaiian Letters received.....	43,815
Hawaiian Letters forwarded.....	48,336
92,171	
FOREIGN.	
Forwarded.....	53,226
Received.....	50,125
103,351	

The number of newspapers weekly dispatched from this Post Office is over five thousand, including the journals published in Hawaii and English.

The accounts of the Bureau show a debit and credit account of \$29,814 17 respectively. Of this sum \$9,824 were paid by the department from the appropriations for salaries and mail carriers, and \$9,841 50 were returned to the credit of the Government. It will therefore be seen that the Post Office has been, as near as possible, self supporting.

IX.—FINANCIAL CONDITION OF THE KINGDOM.

A statement of the finances of the Government may well include a survey of the financial condition of the Kingdom. This can only be ascertained, statistically, by comparing the relative value of imports and exports. The statistics, furnished by the Collector General of Customs, disclose the following result for the year 1866:

Total value of Exports.....	1,394,576.76
Imports.....	1,870,658.94
Excess of value of Exports..... 63,917.92	
For the year 1867:	
Total value of Exports.....	1,679,661.87
Imports.....	1,888,808.03
Excess of value of Imports..... 156,146.76	

This apparently unfavorable result may be referred to commercial vicissitudes in the latter part of 1866, whose effect was sensibly felt in the early part of 1867, but from which the business of the country is now recovering. Nor should the great change in the sugar manufacture be overlooked, the immediate consequence of which has been to furnish for the California market an article of less value, but produced at less cost. By this change, the sugar manufacture has been made remunerative, and greater production will be stimulated. The Reciprocity Treaty, if ratified, will exert a similar good influence, and little apprehension need be felt that the balance of trade will continue upon the wrong side. But the Legislature may well consider how far reasonable encouragement may be given to such branches of domestic industry as will direct the energies of our native population to profitable pursuits. One thing, however, should be borne in mind in analysing all statistical information relative to the trade of these islands. Their position is peculiar. They may be said to exist not only for themselves, but for the promotion and assistance of the free and unobstructed traffic and commerce of the whole world. They are visited by many vessels, bearing every flag, and whose crews and agents expend large amounts. Of such expenditures no accurate estimate can be formed, although the attempt is regularly made to return the value of "domestic goods furnished as supplies." But it is matter of common knowledge that the amount thus estimated is largely exceeded. Many thousands of dollars are spent in Honolulu every year by transient visitors, or on account of foreign ships. This circumstance explains the accumulation of specie which is constantly going on.

During the past year some great apparent sacrifices of property have been necessary in the liquidation of great estates, which have now passed into stronger hands. But no well-disposed persons will draw from such forced sales an unfavorable opinion of the resources of the country or the stability of property. On the contrary, none can doubt that a period of prosperity and healthy development has now commenced, and that this Kingdom, respected everywhere, will vindicate its established right to independent rank among the nations of the world.

MAY GOD PRESERVE HIS MAJESTY THE KING!

STEPHEN H. PHILLIPS,

Minister of Finance, *ad interim*.

WILL RESUME HER REGULAR TRIPS, APRIL 27,

THE STEAMER



KILAUEA,

Will run during the next quarter as follows

LEAVING HONOLULU

Monday, March 30	Monday, April 20
Monday, April 6	Monday, April 27
Monday, April 13	Monday, May 4

Laying up the Week commencing Monday, May 11th.

Monday, May 15	Monday, June 8
Monday, May 25	Monday, June 16
Monday, June 1	

At 4 1/2 P. M., precisely, touching at

Lahaina,

Kaupo,

Kaunakakai,

Kailua,

Kawiliwili, and

Makukona.

—AND LEAVING—

Kaunakakai, Wednesday, about noon,

Kailua, Wednesday evening,

Kawiliwili & Makukona, Thursday evening.

Arriving back at Honolulu Saturday morning. Passengers will be landed at Makua's Landing.

—

On Thursday, June 25th,

She will leave for

Kolon and Waimea, Kauai,

At 4 1/2 P. M.,

Arriving back on Saturday, the 27th.

H. WALKER & ALLEN, Agents.

AND OFFERS INDUCEMENTS TO EXCURSIONISTS