

BURNERS

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VENUS PENCIL

VENUS is bought by all who want the best. 17 perfect black degrees, and 2 coating for every possible purpose. Blue Band VELVET PENCIL Supreme in its Class American Lead Pencil Co., N. Y.

C. BREWER & CO. (LIMITED)

SUGAR FACTORS COMMISSION MERCHANTS SHIPPING AND INSURANCE AGENTS FORT ST., HONOLULU, T. H. List of Officers and Directors: E. F. BISHOP, President; G. H. ROBERTSON, Vice-President; R. IVERS, Vice-President and Secretary; A. GARTLEY, Vice-President; E. A. ROSS, Treasurer; G. E. CARTER, Director; C. H. COOK, Director; J. R. GALT, Director; R. A. COOKE, Director; D. G. MAY, Auditor

Alexander & Baldwin Limited

Sugar Factors Commission Merchants and Insurance Agents Agents for Hawaiian Commercial & Sugar Company. Haiku Sugar Company, Paia Plantation Company, Maui Agricultural Company, Hawaiian Sugar Company, Kahului Railroad Company, McBryde Sugar Company, Kahului Railroad Company, Kaula Fruit & Land Co., Ltd. Honolulu Ranch.

Formal application for your Liberty Bond

must be made before noon of next Saturday, Oct. 27. A first payment of 2% must accompany the application. We will gladly receive your applications and payments.

The FIRST NATIONAL BANK OF HAWAII

GETTING BETTER AFTER SICKNESS

Nothing has ever equaled or compared with the medicinal fats in Scott's Emulsion to arrest the decline, invigorate the blood, strengthen the nervous system, aid the appetite and restore the courage of better health. Scott's Emulsion is pure health-building food, without alcohol or opiate. TRY IT

THE J. S. WINVICK CO. PAINTING Paper Hanging and Decorating Rear Stangenwald Bldg. Phone 3134 Estimates Cheerfully Furnished.

Go to the Quality Inn for cooling sodas and soft drinks.

We Make a Specialty

of remodeling your old jewelry. Platinum jewelry to order. As good as can be made by the best firms on the coast. GIVE US A TRIAL.

H. Culman Co., Ltd. 1112 Fort St.



The Ingersoll Waterbury Radioite tells time at night without a light. It is a man's watch. Always accurate and good looking. \$4.50 At all dealers.



LIBERTY BOND

COMMERCIAL NEWS

PLEASURE TAXED HEAVILY UNDER NEW WAR BILL

"Hence vain, deluding boys," as our old friend the poet said might be the motto with the passage of the war revenue bill for the new war taxes take a hard hit at old Mr. Pleasure. Pleasure boats and pleasure cars, movie films, piano players, phonographs and graphophones and the inevitable record that the neighbor will buy, also the pleasant chewing gum, are included in the stocks under taxation. The law says that:

On automobiles, automobile tracks, automobile wagons, motorcycles, piano players, graphophones, phonographs, talking machines, records used in connection with any musical instruments, moving picture films, which, on the day the law went into effect on October 3, were held or intended for sale by any person, corporation, partnership or association, other than a retailer who is not a wholesaler, or by the manufacturer, producer or importer thereof, shall pay a tax or one-half of the tax imposed on the sale of such articles.

A tax of 3 per cent of the price for which sold, is imposed on all automobiles, trucks, automobile wagons and motorcycles, sold by the manufacturer, producer or importer. This means that the man who buys a new automobile, or truck for say, \$1000, will have added to such price 3 per cent, or \$30. Unless of course, the seller is willing to bear the tax, which is not likely in these days of increased costs.

Tax Motor Boats On the day this law became effective, and hereafter on July 1, in each year, and also at the time of the original purchase of a new boat by the user, if on any other date than July 1, a tax is imposed on the use of yachts, pleasure boats, power boats, and sailing boats of over five net tons, and on motor boats with fixed engines, not used exclusively for trade or national defense and not built to plans approved by the navy department.

On all piano players, graphophones, phonographs, talking machines and records used in connection with any musical instrument, sold by the manufacturer, producer or importer, there is a tax of 3 per cent of the price for which sold.

On all moving picture films (which have not been exposed) sold by the manufacturer, producer or importer, there is a tax of one-fourth of one cent per linear foot; and on all positive moving picture films containing a picture ready for projection sold or leased by the manufacturer, producer or importer, one-half of one cent per linear foot.

The pleasure of chewing gum hereafter is going to cost more, for Uncle Sam will take his toll of two per cent of the price for which that popular article is sold.

Last on the excise tax list is cameras, on which there is now a tax of 3 per cent of the price for which sold by any manufacturer, producer or importer.

Each manufacturer, producer or importer of the articles enumerated must make a monthly return to the government, under oath, in duplicate, and pay the taxes to the collector of internal revenue of the district in which such taxpayer's principal place of business is located.

NOTICE

Notice is hereby given, that in accordance with the resolution passed at the adjourned special meeting of the MINERAL PRODUCTS COMPANY of Nevada, September 20, 1917, the Mineral Products Company, Limited, has been incorporated under the laws of the Territory of Hawaii and the new stock is ready for delivery and will be exchanged share for share for stock of the Mineral Products Company, Limited, of Nevada, at the office of Mr. J. H. Fisher, Campbell Bldg., 328 Fort Street, Honolulu.

WARNING NOTICE

All shooting or fishing is strictly forbidden on or over the land, ponds or streams of Keolu and Kaelepuhi, District of Kailua, Koolauapo, Island of Oahu, T. H. J. M. DOWSETT, C. W. C. DEERING, Lessees. October 18, 1917. 6921-6t

Honolulu Stock Exchange Friday, Oct. 26.

Table with columns for Mercantile, Sugar, and Unlisted Securities. Includes entries for Alexander & Baldwin, Ewa Plantation Co., Haiku Sugar Co., Hawaiian Agr. Co., Haw. Com. & Sugar Co., Hawaiian Sugar Co., Honolulu Sugar Co., etc.

LOCAL FISHING FIRMS NOT TO BE LICENSED

That local fishing companies which are doing an annual business in excess of \$100,000 a year probably will not come within the provisions of the recent proclamation of the president requiring licenses for distributors of and dealers in certain food articles, is the opinion of J. F. Child, federal food administrator for Hawaii.

TELEPHONE COMPANY HAS 450 NEW SUBSCRIBERS

of the Mutual Telephone Co. is evidenced by the fact that the new telephone directory, to be issued, on November 15, will contain approximately 450 more names and numbers than the last issue, distributed in April.

"What do you hear from your boy, Josh?" "Nothing," replied Farmer Cortoshel. "He's getting us used to not hearing from him. Josh isn't one of the chaps that imagine soldiering consists mostly of traveling around the map and sending home postcards."

Try Your Eyes Need Care

Try Murine Eye Remedy No matter how long you have had your eyes sore, red, itchy, or watery, Murine Eye Remedy will cure them. Write for Free Brochure MURINE EYE REMEDY CO., CHICAGO

CUBA UNABLE NOW TO RELIEVE SUGAR SHORTAGE

NEW YORK, Oct. 25.—The sugar market has continued dull and inactive all this week. There has been no change in the situation since our last report. Holders of the small balance of unsold Cuba sugars have shown no disposition to accept 57c basis 96 c. & f. during this week for any of their sugars, and since the food administration would not approve of business done at a higher price, there has been no transaction reported. We understand that there were sales of about 2,000 tons of Cuba sugars made during the week at 5.85c to 5.95c basis 96 c. & f. Cuba for shipment to Mexico and Spain. In so far as the food administration have prohibited exports of refined sugar from the United States to these and other neutral countries and Cuba is one of our allies, it seems probable that steps may be taken by the administration to discourage further foreign business in Cuba intended for shipment to neutral countries. There appears to be quite a difference of opinion as regards the unsold supplies of sugars in Cuba at the present moment, estimates running all the way from 27,000 up to 75,000 tons. It is supposed to be still available for sale from last year's crop.

A more conservative estimate of this unsold balance would place the figures about 40,000 tons, which quantity of course would hardly relieve the situation here very materially even if it were possible for local refiners to secure the entire amount. While Cuban holders realize that this balance is very small and is badly needed by this country, still each day that passes brings us closer to the time when beet sugars at Louisiana clarified will be freely offered to eke out the demand, and it seems evident that Cuban holders will sooner or later find it necessary to accept 57c basis 96 c. & f. for their holdings and probably a lower basis would they over-stay the market. The balance probably 8,000 or 10,000 tons of Philippine sugars now en route to the United States, but these will not all arrive here before the middle of November. On account of the lateness of their arrival refiners are not inclined to buy these sugars at present level or values for fear that by the time of their arrival the marketing of beet sugars in the East at the 7.25c less 2 per cent basis would offer competition and would make their purchases of these Philippines unprofitable to them. There has been no change in refiners' prices during the week. The American S. R. Co. and B. H. Howell, Son & Co. continue to quote 5.85c plus 2 per cent while Arbuckle Bros. continued 5.50c less 2 per cent until today when they declined to 5.35c less 2 per cent. The Federal S. R. Co. and Warner S. R. Co. have been withdrawn from the market. The domestic demand for refined has been good, but refiners have restricted the business for lack of supplies. The American S. R. Co. announced during the week that they would close down their H. & E. refinery. Arbuckle Bros. has been closed down since last week and other refineries here are running in a limited way finishing up their remaining supplies of raws.

It is anticipated that should Cuba persist in refusing to accept the price of 57c basis 96 c. & f. for their holdings some of the other refiners will be compelled to close down very shortly.

Sugar 6.90cts

Henry Waterhouse Trust Co., Ltd. Members Honolulu Stock and Bond Exchange Fort and Merchant Streets Telephone 1202

STREET IMPROVEMENT BONDS. NOTICE OF BIDS.

Received up to Noon, Saturday, November 10, 1917.

FRONTAGE IMPROVEMENT NUMBER EIGHT, HOTEL STREET, (NUUANU TO BISHOP).

Total Issue: \$8,045.00 as of October 1st, 1917. Par Value of Bonds: Sixteen, \$500.00 each; one of \$46.00. Interest at 5 1/2%, payable semi-annually April 1st-October 1st. Subject to call by lot on and after October 1st, 1918. Due October 1st, 1926.

The Treasurer of the City and County of Honolulu will receive bids at his office, Kapiolani Building, Honolulu, up to 12 o'clock noon on Saturday, November 10th, 1917, on forms of proposal furnished by him, for any or all of the bonds for street improvements on Hotel Street between Frontage Improvement Number Eight, Hotel Street, (Nuuanu to Bishop).

This is an issue of seventeen bonds, sixteen of the par value of \$500.00 each, and one of \$46.00 par value, and will be sold by the City and County of Honolulu to the highest bidder, or bidders according to the conditions set forth in Resolution Number 91, dated October 9th, 1917, of the Board of Supervisors of the City and County of Honolulu.

Full particulars, copies of the form of proposal, and conditions of sale, may be had by application at the office of said Treasurer.

A certified check in the sum of ten per cent of the par value of bonds bid for must accompany every bid. The Board of Supervisors reserves the right to reject any or all bids and to waive any defects. D. L. CONKLING, City and County Treasurer. 6915—Oct. 12, 19, 26, Nov. 2, 8, 10.

Buy a Liberty Bond We will gladly accept subscriptions for amounts from \$50 upward. Bishop Trust Co., Ltd. Limited Bethel Street Phone 3646

Some Will Offer Their Lives-- Others Will Loan Their Money to Their Country As compared with that of the men at the front the lot of most of our citizens is an easy one. The least that you can do is to subscribe to the LIBERTY LOAN OF 1917, which must be made an overwhelming success! By subscribing to this loan you will be doing your duty as a citizen and your money will be invested in the safest security in the world. Your interest return will be satisfactory—4 per cent. Subscriptions of at least \$50 should be received from every one. Protect your country, your family, yourself! ACT TODAY! BANK OF HAWAII, Ltd.

A Liberty Bond In Every Home Enlist Your Dollars in the War In this time of our country's crisis an idle dollar is as much a "slacker" as an idle man. Are your dollars doing their duty? "The Liberty Loan of 1917" invites the immediate response of the American people. Every dollar subscribed will help make it a success. The quicker the better. Armies of dollars are an absolute necessity for national defense. Unless the dollars at home stand back of them, the soldiers in the field cannot do their utmost to protect our households and our freedom. We Will Count it a Privilege to Enter Your Subscription. Bank of Honolulu, Ltd.

HAWAIIAN TRUST CO., Ltd. Stocks and Bonds Real Estate Insurance Safe Deposit Vaults Authorized by law to act as Trustees, Executors, Administrators and Guardians

If You Want Life, Fire, Marine, Automobile, Tourists' Baggage or Accident Insurance, CALL UPON CASTLE & COOKE, Limited General Insurance Agents Fort and Merchant Streets

Keep your SAVINGS in a safe place. We pay 4% interest BISHOP & COMPANY

THE YOKOHAMA SPECIE BANK, LIMITED Capital subscribed \$1,000,000 Capital paid up \$300,000 Reserve funds \$2,100,000 S. AWOKI, Local Manager

E. C. PETERS 210 McCandless Bldg. Honolulu, T. H. Stocks, Bonds, Securities, Loans Negotiated, Trust Estates Managed

P. H. BURETTE 79 Merchant St. Phone 1845 NOTARY PUBLIC Commissioner of Deeds California and New York Draws: Wills, Deeds, Mortgages and all Legal Documents

LUMBER Paints, Plumbing Supplies, Building Materials. Prices low. Houses built on installment plan. Choice House Lots for sale. CITY MILL COMPANY, LTD. Telephone 2478 F. O. Box 9 16

Insurance B. F. DILLIGHAM CO., LTD. PHONE 4915 Fire, Life, Accident, Compensation SURETY BONDS

Money to Loan HOME INSURANCE COMPANY OF HAWAII, LIMITED 816 Fort Street Telephone 3527

J. F. MORGAN CO., LTD. STOCK BROKERS Information Furnished and Loans Made Merchant Street—Star Building Phone 1572

PACIFIC ENGINEERING COMPANY, LIMITED Consulting, Designing and Constructing Engineer. Bridges, Buildings, Concrete Structures, Steel Structures, Sanitary Systems, Reports and Estimates on Projects. Phone 1045.

FOR RENT Electricity, gas, screens in all houses. Neat two-bedroom house in town, \$21. Neat furnished cottage for two, \$15. Fine new 3-bedroom house, \$30. J. H. SCHNACK 824 Kachuanu St. Tel. 6247 or 3633

Pacific Heights Lots at Auction NOVEMBER 10, 1917 New Lots and Revised Upset Prices Take your family to see them on Saturday or Sunday afternoon. Lot number and price is on each lot. Prices range from \$300 to \$3000. Areas range from 1/2 acre to 4 acres. Our auto goes up daily. HAWAIIAN TRUST CO., Ltd