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THE HAWAIIAN STAR.

The Hawaiian Star is the paper that goes into the best homes of Honolulu

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No. 3351

MANY TAX APPEALS

SITE BOOMERS COME TOGETHER

TWELVE GO TO SUPREME COURT

The Important Question of Good Will is Involved in Some Cases—Some big Assessments.

Twelve appeals to the Supreme Court were filed today in cases that were decided by the Tax Appeal Court, Tax Collector Pratt taking nearly all of the cases up, on account of reductions made by the court in his assessments. The most important cases are those of C. Brewer & Company and Castle & Cooke, while there are important appeals in the cases of the Rapid Transit Company, McClesney, the Oahu College and others.

Some interesting testimony is filed in the case of Brewer & Company, which involves the same point as that of Castle & Cooke. These two cases depend on a new proposition of law, Tax Collector Pratt having assessed the "good will" of the corporations at a high figure. The question of whether either firm has any good will that is a taxable asset was the subject of careful inquiry. In the Brewer case the figures submitted on appeal are as follows:

Assessment, \$1,121,137
(Continued on page five.)

LADIES DAY IS INAUGURATED AT REALANI BOAT HOUSE

The dearth of entertainment for Saturday afternoon, without polo, football or baseball, is to be filled by the Realani Boat Club, which will institute Saturday afternoon as Ladies' Day. Already the girls are rowing in the boats but a general invitation is to be extended to the fair sex to drop down to the boat house where arrangements will be made for them to don bathing dresses and go in swimming. Others less venturesome can watch the high diving and gymnastic work on the trapeze and diving boards by Dan Renear and his satellites. If the invitation proves acceptable music will be provided and an informal hop may take place. On certain days there will be miniature regattas with swimming and diving contests, water polo and climbing the greasy pole, all for the edification of the ladies.

BISHOP GULSTAN BETTER.

A wireless dispatch from Hilo reached Father Matthias at the Catholic Mission yesterday afternoon about 5 o'clock stating that Bishop Gulstan was better and that there were hopes of yet bringing him to Honolulu.

CLAUDINE FOR PAAUHAU.

The steamer Claudine will go to Paaupuu on this trip. She will take no freight but will carry mail and passengers only.

The property of the Bishop Estate, opposite the Young building is now practically the only site before the committee on federal sites and buildings. All the owners and representatives of other tentative sites have withdrawn their proposals, Commissioner Eustis having stated that the present post office site will not be recommended by him. The difficulty brought forward that the government will not favor a site which has to be purchased is offset by the proposal of the Bishop Estate to accept government land in exchange for their own without any actual payment of cash.

A petition, representing a general desire for uniformity of action was circulated yesterday, R. W. Shingle of Waterhouse and Company having taken the matter in hand. The abstract representing one of the original grants, with mortgages and releases and a statement of the two present short time leases of a small portion of the land attached will be presented to chairman Lorrin Thurston of the governor's committee this evening or early tomorrow morning. United States District Attorney Breckons has given an opinion affirming the validity of the title.

Colonel Soper, W. E. Nichols and F. A. Schaefer who were the principal agitators in favor of the post office site have been approached and are ready to sign the petition as soon as they are directly assured of Commissioner Eustis' determination to reject the present site. George R. Carter, who has all along been more in favor of unanimity than of any particular site, retires from the asplandade idea. C. M. Cooke, formerly in favor of the Irwin property, joins in the general vote. W. M. Giffard has stated that it is very doubtful in his opinion whether W. G. Irwin would be willing to sell the property near the Opera House. W. W. Hall, a former advocate of the Gore site, states his reasons for change of mind and Peacock and Company, John Emmeluth and W. Walters withdraw intentions of offering their property.

Sam Allen and W. L. Hopper and Henry Waterhouse and Company recommend the Bishop estate site, withdrawing their own, thus leaving the Bishop estate and the present site of the post office practically the only two under consideration, although the drilled site is also said to have been looked upon with a favorable eye by Commissioner Eustis. The cable company and the Young building corporation favor the Bishop site.

The reason for the hanging back of the supporters of the present post office site from signing the petition is that two diverging statements are in question which can only be solved by the return of Mr. Eustis. This cannot be until Friday and not, as generally stated, today. The Mauna Loa left on Friday last and will not return until Friday next. The two statements are as follows:

1. The central location of the lot; being surrounded by two of the widest streets in the city, each 60 feet, in width being situated between the four lines of street cars, reaching every part of the city by the most direct routes.

(a) Two lines on King street to Wai-kiki and Kalia.
(b) Hotel street line to Punahou and Manoa.
(c) Fort street lines to Punahou and Nuuanu valley and Pacific Heights.
(d) Alakea street line from new Harbor front to the Punchbowl section and up Nuuanu valley.

By reference to the map of the City, it will be seen that the location is more central to the business section as a whole, than the present site of the Post Office.

2. Ample room is afforded for a fine large building, after making all necessary allowances for open spaces on every side, thus giving opportunity for architectural display.

3. The close proximity to the leading hotels, business blocks, cable company's office and at the same time relative nearness to the present courts, court-library etc.

4. The title is perfect; being an original award to the father of Mrs. Bernice Pauahi Bishop, whose estate now holds the property free from all incumbrances excepting two short-term leases covering a small part of the property.

5. The property in question has been definitely offered to the committee at a moderate price, which is less than the property immediately opposite and now occupied by the Alexander Young Building was sold for.

It has been definitely stated by the Hon. W. H. Eustis, Special Commissioner of the Treasury Department, that a consensus of opinion on the part of our citizens would be the best assurance of a Congressional appropriation during the present session of Congress. As there are now numerous sites offered and so many diverging opinions concerning the merits of each and every one would it not be best to compromise? Desiring to put aside our own personal interests for the city's good, we therefore urge the selection of the Bishop estate lot as the best possible solution of the matter.

There are nine Honolulu men in the list of federal jurors who must go to Hilo for the January term of the United States District court. In the list of names drawn in open court this morning are only two Hilo men, and one of those is said to be not in Hilo. One man is summoned to go all the way from Kaula to Hilo, to attend the court. The jurors are drawn by chance, from a box containing names of residents of the Territory generally. United States Marshal Hendry has already sent them summonses. They are allowed ten cents per mile for traveling and \$3 per day as jurors. Those summoned are: J. S. Gillis, Harold T. Hayden, R. L. Auerbach, William K. Rathburn, John T. Wright, E. A. McInerney, John Hansmann, Isaac L. Cockett, Honolulu; E. B. Carley, Pala, Maui; William L. De-coto, Lahaina, Maui; Demosthenes, Lycurgus, Hilo; Thorvalk Brandt, Waimanalo; E. N. Hitchcock, Hilo, Hawaii; Harry S. Gray, Hakalau, Hawaii; E. C. Bond, Kohala, Hawaii.

PRESENT SITE LEADS LIST

Seventy-seven votes were deposited during the last twenty-four hours for the present post office site and now the location is at the head of the list. The Irwin property is a good second.

The following table shows the vote up to 1:30 this afternoon.

PRESENT POST OFFICE SITE.....	166
IRWIN PROPERTY.....	120
UNION SQUARE.....	40
BISHOP STREET.....	33
ESPLANADE.....	10
THOMAS SQUARE.....	8

In order to secure an expression of opinion as to the most suitable site for the Post Office, the Star prints the accompanying coupon. The five sites mentioned to date appear on the coupon; a blank space is left for any other location the reader may prefer. Mark an X after your choice, cut out the coupon and forward, by mail or otherwise, to the Star office. The Star will announce the votes as they are cast from day to day. The coupon will appear in the Star until further notice.

COUPON

Mark an X in right hand square for your choice of a site for the Post Office Building.

CUT OUT THIS COUPON AND DELIVER TO STAR OFFICE.

UNION SQUARE GORE.....	
BISHOP STREET (opp. Young Bldg.).....	
ESPLANADE.....	
PRESENT POST OFFICE SITE.....	
IRWIN PROPERTY.....	

Want ads in Star cost but 25 cents.

HOLIDAY SWEETS.
Pure Sugar, mixed, plain and broken candies at fifteen cents per pound, two pounds for twenty five cents, and mixed fancy creams at twenty cents per pound for the holidays, at the Elite Ice Cream Parlors. Hart & Co., Ltd.

The next time you have a Want, try the Star's columns. Bargain rates.

TO RIGHTLY EXERCISE YOU MUST WHITELEY EXERCISE

TENNIS GOODS

PEARSON & POTTER CO., LTD
UNION AND HOTEL STS.
PHONE MAIN 317.

Giant Strides of a Giant Company

26 years of unparalleled success. HOW STRONG IS THE PRUDENTIAL?

We know of no answer more complete than the following figures taken from the annual statement published January 1st, 1920.

Year 1876.	Year 1901.
Assets . . . 2,232.30	\$48,620,571.33
Income . . . 14,542.10	28,832,401.81
Surplus . . . 2,232.30	6,894,605.24
Insurance in force . . . 443,072.00	793,290,683.00

"The Prudential has the Strength of Gibraltar"

All the different plans of Life Insurance written. Send at once for particulars to the

HAWAIIAN TRUST CO., LTD
Managers for Hawaiian Islands.
923 Fort Street. Tel. Main 154.

WIRELESS CASE NEARLY ENDED

THE LONDON CORPORATION HAS DIFFICULTY IN ESTABLISHING ITS STANDING IN COURT.

The suit of Marconi's Wireless Telegraph Company against F. J. Cross nearly came to an end this morning in Judge Robinson's court as a result of failure of the plaintiff to show its corporate existence, or to prove that it had succeeded to the Wireless Telegraph and Signal Company of London, which was the original wireless company. The judge intimated that he would grant a motion made by Mr. Cross for a non-suit but on motion of McClanahan, time was allowed for the reopening of the case, so that proof might be offered of the corporate existence of the wireless company.

The company is alleged to have been formed under the laws of England, but the court could not take judicial knowledge of such laws, and proof was required of their existence. McClanahan said that he had been trying to hunt up a copy of the "Company's act" of England, passed a number of years ago and under which the plaintiff claims to be a corporation, but had not been able to find it. He promised to produce and verify such a copy.

The term closes at midnight tonight, and the case may not be finished as a result, even if McClanahan succeeds in preventing the non-suit. If it is not closed by midnight, the trial comes to nothing, and will have to be begun again at the next term of court.

This afternoon court convened at one o'clock, and McClanahan proceeded to put in evidence showing the English law under which the wireless company was incorporated. A volume containing the law was produced, and witnesses were called to show that it contained a correct copy thereof.

THE WEATHER.
Weather Bureau, Punahou, 1 p. m.
Wind very light northeast to east and calm with signs of south; weather fair and hazy.
Morning minimum temperature, 66; midday maximum temperature, 80; barometer, 9 a. m., 30.06 slightly falling (corrected for gravity); rainfall, 24 hours ending 9 a. m., .05; dew point, 9 a. m., 67; humidity 9 a. m., 74 per cent.
CURTIS J. LYONS, Observer.

DIAMOND HEAD ARRIVES.
The barkentine Diamond Head is discharging coal at Kaanapali, having arrived there last week from Seattle.

BEST THE MARKET AFFORDS.
For many years it has been a familiar saying that if you bought it at Lewis & Co.'s you are sure its good, this year is no exception, and their stock for the holiday trade is large and complete in every line of fancy groceries. In addition they have a fine lot of Christmas trees, and decorations for trees. Bon Bons, dates, figs, candied fruits of the finest. Be sure of the best the market affords by placing your order for Christmas with Lewis & Co.

HOLIDAY TRADE.
In the fancy department of L. B. Kerr & Company, can be found choice lines of goods, suitable for the holiday trade. The store is well-stocked with seasonal goods.

HEADQUARTERS FOR HANDKERCHIEFS.
Children Handkerchiefs, embroidered initials, 35 cents box, Colored Border Handkerchiefs, fine quality, 65 cents dozen, Ladies white embroidered Handkerchiefs, 3 for 25 cents, at Sachs' Dry Goods Co.

The Oriental Life Insurance Company sells all modern forms of policies, Endowment, Limited Payment and Straight Life.

WHERE ARE OUR MAILS AT?

FOUR STEAMSHIPS DEPARTING WITHIN FEW HOURS OF EACH OTHER COMPLICATE MATTERS

The worst possible jumble in the matter of getting mail to the Coast exists at the present time. Persons having important communications which must reach the coast by the first vessel are in a quandary as to what boat to send them on. Seldom before have such a multiplicity of choices been possible. This confusion is due to two causes, first the failure of the S. S. Nevada to sail today on time and the possibility of the S. S. Coptic sailing a day ahead of time, both for San Francisco.

The S. S. Zealandia will sail at noon tomorrow for San Francisco, the S. S. Moana which is due tomorrow morning from the colonies will sail for Victoria tomorrow about 3 p. m. while the S. S. Nevada which is due tomorrow morning from Kahului will sail about 6 p. m. tomorrow for San Francisco. The Zealandia will probably not reach San Francisco before Christmas day as she will take about 5 days in which to make the trip. The Nevada will take seven and a half days so she will reach the coast about the same time with the Zealandia. The Moana will go up in about seven days so she ought to get into Victoria a day ahead of the other boats. It is not impossible however that the Moana may be late in arriving from the south.

Many people are banking on the S. S. Coptic beating the entire bunch to the Coast. The only thing that will prevent her doing so will be stress of weather between Yokohama and here. It is very possible that she will arrive here tomorrow evening from the Orient. In such an event she will be given a special rush dispatch and sail within a few hours for San Francisco. She will go up in about 5 days and 12 hours, so in such an event, she is certain to arrive at the Coast before any of the other boats that have preceded her.

EDWARD MAY GETS SUGAR.
The bark Edward May will be given 1,500 tons of sugar from Makaweli plantation this month. The vessel is now discharging general cargo at that port. She will sail about December 23.

BEAUTIFUL SILK GOODS.
The holidays are near at hand and everyone is looking about for suitable gifts. At E. W. Jordan's can be found most beautiful goods in silk. Pillows, Sachet Bags, etc. The best of all is that their prices have been reduced very materially, in some cases cut right in half. It costs you nothing to look and a cordial invitation is extended the public to inspect these goods and prices before selecting holiday gifts.

Book buyers should not forget that they save 10% on books at The Golden Rule Bazaar. Big lot of new books received by the "Nevadan."

SILVER HAT PINS GIVEN AWAY.
A fine assortment of up-to-date Hats for Christmas, make your selection now. Solid Silver Hat Pins gratis with every Hat this week at Sachs' Dry Goods Co.

FRUITS AND VEGETABLES.
Don't forget Camarinos of the California Fruit Market when you want fruit and vegetables. He always has on hand a fresh supply of both California and Island fruits. Telephone Main 378.

TO BEAT THE BAND.
Toys to beat the band at L. B. Kerr's & Company. Dolls in great variety and at small prices. All sorts of toys at bargain prices.

Want ads in Star cost but 25 cents.

UNCLE SAM WILL NOT BUY LAND

NOT FOR PUBLIC BUILDINGS WHEN HE HAS PLENTY OF HIS OWN THAT WILL DO.

In the discussion that has been going on in regard to a site for a federal building, a number of elements, without which no site can expect to be accepted are becoming clearer than they were. One of the most important of these is the statement made by Commissioner W. H. Eustis that the National Government will not accept any site for which it has to pay money, no matter how little, so long as there is government property not unsuitably located which meets the other requirements.

This statement has been reiterated by Commissioner Eustis a number of times, because it is important and because it seems to be ignored by a great many in their discussion.

"So long as the United States Government owns land suitable for a federal building site and in a locality suitable for it; or can secure land now belonging to the Territorial Government by the simple operation of an executive proclamation, it will not spend a penny for a building site," Commissioner Eustis is quoted as saying. He is also quoted as saying that officials of the United States Government, nor congress will not consider it necessary that a federal building shall be right in the very center of the town. That a block or two, or even three or four blocks one way or the other will not be considered as making a site ineligible. On this basis the drilled shed site is looked on very favorably by Commissioner Eustis, it is said. The government owns the land. It is centrally located with relation to transportation facilities. It is not far from the local government buildings, which by some will be considered an architectural advantage. However, United States Attorney Breckons is quoted as saying that he doubts if this site can be used as when it was taken over by executive proclamation, it was taken over for military purposes.

PROTECTION AND INVESTMENT.
The Prudential's Five Per Cent Gold Bond policy stands as a type of the most approved form of life insurance, which combines with protection an attractive and profitable medium of investment. Aside from the life insurance feature, this policy has distinct advantages which will appeal to all those who desire an absolutely safe medium for investment, guaranteeing sure, permanent and profitable returns. —Hawaiian Trust Co., agents.

Twenty-five cents pays for a Want ad in the Star. A bargain.

ROYAL Baking Powder

Makes the bread more healthful.

Safeguards the food against alum.

Alum baking powders are the greatest menaces to health of the present day.

ROYAL BAKING POWDER CO., INC.

JURORS DRAWN FOR HILO TERM

NINE HONOLULU MEN IN JUDGE ESTEE'S HILO LIST—ONE JUROR SUMMONED FROM KAUALA.

There are nine Honolulu men in the list of federal jurors who must go to Hilo for the January term of the United States District court. In the list of names drawn in open court this morning are only two Hilo men, and one of those is said to be not in Hilo. One man is summoned to go all the way from Kaula to Hilo, to attend the court. The jurors are drawn by chance, from a box containing names of residents of the Territory generally. United States Marshal Hendry has already sent them summonses. They are allowed ten cents per mile for traveling and \$3 per day as jurors. Those summoned are: J. S. Gillis, Harold T. Hayden, R. L. Auerbach, William K. Rathburn, John T. Wright, E. A. McInerney, John Hansmann, Isaac L. Cockett, Honolulu; E. B. Carley, Pala, Maui; William L. De-coto, Lahaina, Maui; Demosthenes, Lycurgus, Hilo; Thorvalk Brandt, Waimanalo; E. N. Hitchcock, Hilo, Hawaii; Harry S. Gray, Hakalau, Hawaii; E. C. Bond, Kohala, Hawaii.

Chamberlain's Cough Remedy loosens the cough, relieves the lungs and opens the secretions. It counteracts any tendency of a cold to result in pneumonia. It is unequalled for bad colds. It always cures and cures quickly. Benson Smith & Co., general agents.

HOLIDAY CANDIES.
We are supplying Sunday schools, Church societies and teachers with our pure sugar, plain, broken and mixed cream candies, at a very liberal discount. Please remember that our confections are "fresh every hour." Hart & Co., Ltd. Elite Ice Cream Parlors.

Star Want ads pay at once.

LISTEN!

Do Christmas Suggestions Interest You?

Something about slippers for ladies and gentlemen. Slippers are just the right kind of a Christmas gift and we have a stock to meet all demands.

LADIES SUEDE SLIPPERS.
Either grey or red, beautifully satin cushion lined. An elegant house and bath slipper.
PRICES \$1.25 AND \$1.50.

ELKS SLIPPERS
Made of Elk skin with the initials B. P. O. E. and an Elk head burned in the leather. Altogether very beautiful.
PRICE \$3.50.

GENERAL LINE.
We have a complete stock of all kinds of slippers made of the prettiest skins.
PRICES FROM \$1.50 UPWARD.

Island orders given prompt attention.

MANUFACTURERS' SPOE COMPANY, LIMITED
1057 FORT ST.