

DR. M. OYAMA, King Street, Palama.

Office hours: 8 a. m. to 12; 1 to 9 p. m., Saturdays excepted.

PHYSICIAN AND SURGEON.

Dr. George W. Burgess—1357 Fort street, corner Vineyard, 10 a. m. to 3 p. m. and 7 p. m. Telephone Main 123.

WILLIAM E. PAIKULI

PAINTER, PAPERHANGER, ETC. All work done carefully and promptly and at very reasonable prices. TELEPHONE WHITE 271.

HENRY E. HIGHTON,

ATTORNEY-AT-LAW. Southwest Corner Fort and King Sts. Honolulu, H. T.

DR. M. J. J. MARLIER DE ROUNTON,

DENTIST. Rooms 27 and 28 Young Building. Between Hotel and King streets. Hours 9 to 5. Will return on May 22.

General Employment Office.

M. SHIROKANE. Japanese and Chinese laborers, etc., supplied at short notice. Contract work of every kind undertaken. Corner Emma and Beretania streets.

Jno. W. Cathcart,

LAW OFFICES. 311 AND 315 STANGENWALD BLDG.

Moana Hotel

Waikiki Beach. Rapid Transit Electric Cars arrive at, and depart from, the main entrance of the Moana Hotel every ten minutes. MOANA HOTEL CO., LTD. T. K. JAMES, Manager.

PIANO AND ORGAN TUNER

Henry C. Davies. Address, P. O. Box 230, Honolulu, Oahu.

Jas. F. Morgan.....President Cecll Brown.....Vice-President F. Hustace.....Secretary Chas. H. Atherton.....Auditor W. H. Hoogs.....Treas. and Mgr.

Hustace & Co., Ltd

QUEEN STREET. DEALERS IN Firewood, Stove, Steam and Blacksmith Coal. WHOLESALE AND RETAIL. Special attention given to DRAYING ALSO, WHITE AND BLACK SAND

CUTS for NEWSPAPERS and CATALOGUES, MAPS & HARRY ROBERTS PALAMA, P. O. Box, 86.

LAST WEEK, BUT ONE

WEDNESDAY AND SATURDAY

KIDNAPPED

A GREAT SENSATIONAL DRAMA.

Jessie Norton WITH THE Ellefords

AT THE Orpheum Theatre

PURE WHOLESOME BREAD

By a First-Class Baker of Twelve Years Experience in Honolulu. 7 LOAVES FOR 25 CENTS. All kinds of Cakes, Pies, Ice Cream, Etc., made to order at very short notice. SUNRISE BAKERY Nuanuu Street, near Beretania. Want ads in Star cost but 25 cents.

REHEARINGS ARE REFUSED

HAWAIIAN COMMERCIAL AGAIN LOSES INCOME TAX CASE—NOTES INVALID.

The Supreme Court yesterday handed down decisions in the cases of the tax appeal of the Hawaiian Commercial and Sugar Co. and the case of Jesse Makainai vs. Goo Wan Hoy, denying motions for rehearings in both cases. The Hawaiian Commercial case was an appeal from a motion for a rehearing of the company's appeal in the matter of its income tax. The company claimed the right to deduct \$230,000 from its return of income, on account of loss incurred in the abandonment of old buildings, when its new mill was erected. As to the provision of the statute allowing the deduction of "expenses actually incurred" the court says: "This provision of the statute might apply if the old mill had given out so that it was practically necessary to erect a new mill on that account. The amount expended in the new mill up to the extent not merely of the value of the old mill, but of the amount that would be required to put the old mill in good repair or to replace it, might perhaps be deducted as an expense. But such was not the case here. As shown by the appellant's own witnesses the old mill was in good condition and was voluntarily abandoned and the new mill was erected solely in order to have a larger mill and in a different location on account of the enlargement of the plantation." The case of Jesse Makainai vs. Goo Wan Hoy was a suit on promissory notes, which were held to be invalid because they had never been stamped under the federal stamp tax law. The court refuses a rehearing which was asked for on the ground that the stamp tax law had been repealed at the time of the decision, holding that the repeal of the law does not affect documents executed before the repeal. The only way to have made the instruments valid, says the court, was by going before the collector and carrying out the provisions of the law for the validation of the instruments in such cases.

IN MEMORIAM

The following are the Memorial Resolutions adopted by the Merchants' Association on the death of its President, William Waterhouse Dimond. "Whereas it has pleased Almighty Providence to take from this life our Friend and Associate, WILLIAM WATERHOUSE DIMOND, and whereas, this Association through his death has been deprived of its President and one of its founders, therefore, be it Resolved that we, the members of the Merchants' Association of Honolulu, do hereby express our heartfelt sorrow and respect at the loss of so young and zealous a member of this organization. We shall always bear him in affectionate remembrance as a helper and worker who was ever ready to do his share in the promotion of all undertakings pertaining to the best interests of the business community, and as one eagerly anxious for the best welfare of the public at large. Of his charity many quiet deeds are silent witnesses, and in his family circle he was a kind and loving father and husband. In memory of our dear friend, we desire this memorial to be entered on the records of our Association and we desire that a copy be sent to his widow and family as an expression of our sincere sympathy in their bereavement. GEO. W. SMITH, Vice-President. A. BARNES, Assistant Secretary. Honolulu, T. H., May 12, 1902. The following attests the esteem the late Mr. Dimond was held in by the Board of Governors of the Pacific Club. The Governors of the Pacific Club beg to tender to the family and relatives of the late Mr. William Waterhouse Dimond their sincere condolences on the irreparable loss that has been sustained by the untimely decease of their late colleague and associate. Mr. Dimond was greatly endeared to them by his unflinching suavity of manner and geniality of disposition and, having been so intimately associated with him in social and business matters they can keenly appreciate the loss that his immediate family has sustained in being thus bereft of husband and Father and now beg to offer their heartfelt sympathies to the widow and children of the deceased. The Board of Governors of the Pacific Club. (Signed) GODFREY BROWN, JAS. GORDON SPENCER, J. M. DOWSETT, Committee. Honolulu, April 27, 1902. CUSTOMS LAUNCH READY SOON. The gasoline launch Waterwitch will go into commission as a customs boarding and patrol boat on Monday. The little vessel is being refitted and overhauled generally, in order to put her into fine condition for the new work.

BORN.

WALDRON—May 20, 1902 at the Kapiolani Maternity Home, Honolulu, to Mr. and Mrs. Fred Waldron, a daughter. SCOTT—May 20, 1902, at Kapiolani Maternity Home, Honolulu, to Mr. and Mrs. Robert Scott, a son.

NEW SIDEWALKS.

Missouri is now using corn cobs to make sidewalks of, and claims that they are good to walk on.

TO EXAMINE DOUBTFUL CASES

BOARD OF HEALTH WILL SETTLE REPORTS OF WRONGFUL CONFINEMENT ON MOLOKAI.

Any of the men and women confined at the leper settlement who think they are not lepers will be given a chance, under a resolution adopted yesterday by the Board of Health, providing for a general examination of the doubtful cases at the settlement, in order to settle the many rumors that there are non-lepers there. The resolution was introduced by Dr. Maya, and is provided that Dr. Goodhue make a list of those at the settlement whose condition was doubtful, and send all to the Kapiolani station for examination. President Cooper said that this would be an expensive way of doing the work and suggested that the Board go to the settlement, and make the examinations there. The amendment was accepted by Dr. Mays and the resolution was adopted. The board will take the matter up on its June visit to the settlement. A stay of several days will probably be made, and if there are any alleged lepers who have not the disease, they will be set at liberty, though Dr. Cooper expressed the opinion that there were no persons there who wanted to leave. S. K. Ka-ne reported on unlawful cohabitation at the settlement. He recommended that the attorney general assist the married lepers who are guilty of unlawful cohabitation to secure divorces from husbands or wives outside the settlement and quoted the statute which makes leprosy a ground for divorce.

A KIPLING EVENING.

The following is the program for the "Kipling Evening," to be given by the Woman's Guild of St. Andrew's at the Sunday School room at 8 o'clock this evening. Introduction..... G. F. Davis. Shadow Picture—"How the Elephant Got His Trunk"..... Song—"Gunga Din"..... D. W. Anderson. Recitation—"Paget M. P."..... Dr. F. H. Humphris. Tableau—"The Tomb of His Ancestors"..... Song—"My Lady of the Snows"..... Mrs. Farraday. Reading—"His Wedded Wife"..... G. C. Potter. Shadow Picture—"Mogil and the Wolves"..... Quartette—"On the Road to Mandalay"..... Walter Dillingham, Clifford Kimball, Isaac Dillingham, Charles A. Elston. Tableau—"The Woman of Sharnlegh"..... Recitation—"The Colonel's Wife"..... Mrs. F. H. Humphris. Song—"Danny Deever"..... Hugo Herzer. Shadow Picture—"Monkeys Walked Together Holding Each Other's Tails"..... Recitation—"Pink Dominoes"..... Dr. F. H. Humphris. Shadow Picture—"How the Camel Got Its Hump"..... Song—"Recessional"..... Isaac Dillingham. The tableaux are under the direction of Mrs. Camp and Miss Annie Parke, and the shadow pictures are the work of Mr. and Mrs. Harry Couzens.

TENNIS TOURNAMENT.

In the preliminaries of the Ladies' singles yesterday afternoon, Miss Bertha Young won from Miss May Young, 6-3, 8-5; Mrs. Richard Ivers won from Miss Bacon, 6-1, 6-3; Mrs. Field won from Mrs. Gunn, 6-3, 7-5. This afternoon at 4 o'clock, Mrs. Elston plays Mrs. Ivers and Miss Birnie, Miss Adams at 5 o'clock Miss Cunha plays Miss Bertha Young. The following table shows the course of the tournament.

Table with 2 columns: Player Name, Score. Mrs. Ivers 6-3, 8-5; Mrs. C.A. Elston 6-1, 6-3; Mrs. Field 6-3, 7-5; Mrs. Gunn 6-3, 7-5; Mrs. Young 6-3, 8-5; Mrs. Birnie; Miss Adams.

THE TRUTH IS UNOFFICIAL.

Want ads in Star cost but 25 cents. WASHINGTON, May 20.—The powers having filed objections to Minister Bowen's foot notes to the Venezuelan Blue Book, they have been informed that the document is unofficial.

HARRIMAN DOING WELL.

Associated Press, Morning Service. NEW YORK, May 20.—President Harriman, of the Southern Pacific, is recovering from the shock of the surgical operation.

RUSSIANS MAKING READY.

Associated Press, Morning Service. PEKING, May 20.—Despite the denials, there is a constant flow of Russian war materials to the Yalu river.

ROOSEVELT IN OREGON.

Associated Press, Morning Service. ASHLAND, Oregon, May 20.—President Roosevelt passed through here on his way north.

SUNSTROKES NUMEROUS.

Associated Press, Morning Service. NEW YORK, May 20.—Deaths from heat are reported from several states. Twenty-five cents pays for a Want ad in the Star. A bargain.

BANK OF HAWAII LIMITED.

Incorporated Under the Laws of the Territory of Hawaii.

PAID-UP CAPITAL - \$600,000.00 SURPLUS - 300,000.00 UNDIVIDED PROFITS - 48,000.00

OFFICERS AND DIRECTORS. Charles M. Cooke.....President F. C. Jones.....Vice-President F. W. Macfarlane.....2nd Vice-President C. H. Cooke.....Cashier F. C. Atherton.....Assistant Cashier

H. Waterhouse, E. F. Bishop, E. D. Tenney, J. A. McCandless and C. H. Atherton. COMMERCIAL AND SAVINGS DEPARTMENTS

Strict attention given to all branches of banking. JUDD BUILDING. FORT STREET

Claus Spreckels & Co. BANKERS.

HONOLULU. H. I. San Francisco Agents—The Nevada National Bank of San Francisco.

DRAW EXCHANGE ON SAN FRANCISCO—The Nevada National Bank of San Francisco. LONDON—Union of London & Smith's Bank Ltd. NEW YORK—American Exchange National Bank. CHICAGO—Corn Exchange National Bank.

PARIS—Credit Lyonnais. BERLIN—Dresdner Bank. HONGKONG AND YOKOHAMA—The Hongkong and Shanghai Banking Corporation.

NEW ZEALAND AND AUSTRALIA—Bank of New Zealand, and Bank of Australasia. VICTORIA AND VANCOUVER—Bank of British North America.

TRANSACT A GENERAL BANKING AND EXCHANGE BUSINESS. Deposits Received. Loans Made on Approved Security. Commercial and Travellers' Credits Issued. Bills of Exchange Bought and Sold. COLLECTIONS PROMPTLY ACCOUNTED FOR.

ESTABLISHED IN 1858. BISHOP & CO. BANKERS

BANKING DEPARTMENT. Transact business in all departments of Banking. Collections carefully attended to. Exchange bought and sold.

Commercial and Travelers' Letters of Credit issued on The Bank of California and N. M. Rothschild & Sons, London.

Correspondents: The Bank of California, Commercial Banking Co. of Sydney, Ltd., London. Drafts and cable transfers on China and Japan through the Hongkong & Shanghai Banking Corporation and Chartered Bank of India, Australia and China.

Interest allowed on term deposits at the following rates per annum, viz.: Seven days' notice, at 2 per cent. Three months, at 3 per cent. Six months at 3 1/2 per cent. Twelve months, at 4 per cent.

TRUST DEPARTMENT. Act as Trustees under mortgages. Manage estates (real and personal). Collect rents and dividends. Valuable Papers, Wills, Bonds, Etc., received for safe-keeping.

ACCOUNTANT DEPARTMENT. Auditors for Corporations and Private Firms. Books examined and reported on. Statements of Affairs prepared. Trustees on Bankrupt or Insolvent Estates. Office, 924 Bethel Street.

SAVINGS DEPARTMENT. Deposits received and interest allowed at 4 1/2 per cent per annum, in accordance with Rules and Regulations, copies of which may be obtained on application.

INSURANCE DEPARTMENT. Agents for FIRE, MARINE, LIFE, ACCIDENT AND EMPLOYERS' LIABILITY INSURANCE COMPANIES. Insurance Office, 924 Bethel Street.

THE FIRST AMERICAN SAVINGS & TRUST CO. OF HAWAII, LTD.

Capital, \$250,000.00. President..... Cecll Brown Vice-President..... M. P. Robinson Cashier..... W. G. Cooper

Principal Office: Corner Fort and King streets. SAVINGS DEPOSITS received and interest allowed for yearly deposits at the rate of 4 1/2 per cent per annum. Rules and regulations furnished upon application.

S. SAIKI, Bamboo Furniture AND PICTURE FRAMES

Neat and Handsome Designs, made to order. 463, Beretania Street, near Punchbowl.

Iwakami & Co., IMPORTERS AND DEALERS IN DRY AND FANCY GOODS. GENTS FURNISHING GOODS, JAPANESE SILK AND COTTON DRESS GOODS. Leading Straw Hat Manufacturers. All kinds of Straw Hats made to Order. Hats Washed and Pressed. Largest Stock of Ladies' and Gents' Hats in the City. GROCERY DEPARTMENT Wholesale Dealers in All Kinds of Japanese Groceries and Provisions. 36 and 42 Hotel Street

Announcement to Consumers. From and after May 1st electric current sold by meter will be charged for at the following rates: 500 volt current for power on a sliding scale from 16 to 8 cents per kilowatt hour. RATES FOR POWER: A minimum charge: \$1.00 per horsepower per month. Discount: 5 per cent if paid at the Company's office on or before the 10th of the month. CURRENT FOR LIGHTING.—A maximum rate of 20 cents per kilowatt hour for the first 3000 watts consumed per month for each 16 c. p. lamp installed. All current used in excess of this amount will be charged for at the rate of 10 cents per kilowatt hour. A minimum charge of \$2.00 per month will be made. No cash discount will be allowed as in the past. The above rates apply to business houses and residences. Hawaiian Electric Co., LIMITED. OFFICE KING STREET NEAR ALAKEA. TEL. MAIN 390.

WHITE SEAL Moet & Chandon. CHAMPAGNE H. Hackfeld & Co., L^{TD}

DO IT NOW... Insert Your Want Adv't In the STAR. Note Heads, Bill Heads, Statements and Fine Commercial Printing at the Star Office. Want ads in the Star bring quick results. Three lines three times for 50 cents.