



The morning of life is the time of abundance, profusion, strength, vigor, growth. When the sun begins to sink, when the midday of life is past, then the hair begins to fade and the silvery gray tells of approaching age.

Sunrise or sunset? Which shall your mirror say? If the former, then it is rich and dark hair, long and heavy hair; if the latter, it is short and falling hair, thin and gray hair.

The choice is yours.—for  
**Ayer's Hair Vigor**

always restores color to gray hair, stops falling of the hair, and makes the hair grow long and heavy.

This is something you have been looking for, isn't it? And it is something you can have confidence in, for it is no experiment; people have been using it for half a century. We do not claim it will do everything, but we do claim it is the best hair preparation ever made.

Prepared by Dr. J. C. Ayer Co., Lowell, Mass., U. S. A.

## Union Barber Shop.

GARCIA & CANARIO, Props.

We Shave, Cut Hair and Shampoo at Cut-Price Rates.

We also take particular pains with Children's Haircutting.

UNION BUILDING,  
Waianuenuue St.

## JAS. M. CAMERON,

Plumber, Tinner,  
Metal Worker.

Has opened a Plumbing Shop for general work and jobbing on the makai side of Front Street, next door to Wilder Steamship Company's Office.

Mr. Cameron is prepared to give estimates on all kinds of Plumbing Work and to guarantee all work done.

## OIL FOR FUEL

The PACIFIC-UNION OIL COMPANY of COALINGA DISTRICT, Fresno County, Cal., is offering for sale at par value

**\$1 per share**

a small block of stock for development purposes.

T. C. HOWELL,  
H. C. DUDMAN,  
Authorized Agents.  
Island of Hawaii

## J. H. Fisher & Co.

Special Agents for the Hawaiian Islands

STANGENWALD BUILDING,  
HONOLULU

TELEPHONE  
**ENTERPRISE CARRIAGE SHOP**  
Volcano St., by bridge.  
All kinds of carriages made to order. Repairing and Job Work neatly and quickly done. Horse-shoeing a specialty. Carriage material constantly on hand.  
R. E. BYRNE, Prop.

\*\*\*\*\*  
**Everybody Knows About Pain-Killer**  
A Household Medicine  
A Safe and Sure Cure for  
**Cramps Coughs Bruises Diarrhoea Colds Burns Sprains and Strains.**  
Gives instant relief.  
Two sizes, 25c. and 50c.  
Only one Pain-Killer, Perry Davis'.

## kodaks kodaks

One of the best presents for any one is a good Kodak. If the one to whom you wish to make a present has a camera, then they will require other things to help them in their work.

WE TEACH how to take and make pictures, and have all the supplies necessary. We develop and print films or plates, and give each view the best attention to bring out a good picture for you.

Kodaks can be sent by Mail.

**HILO DRUG CO. LIMITED**  
HILO, HAWAII

## PLANTER'S LINE

—OF—  
**SAILING VESSELS**

Direct Line between SAN FRANCISCO AND HILO.

Bark St. Catharine, Capt. Saunders  
Bark Amy Turner, Capt. Warland  
Bark Martha Davis, Capt. McAllman

QUICK DISPATCH  
For freight and passage apply to  
WELCH & CO., Agents, San Francisco  
C. BREWER & CO., Ltd., Agents,  
Honolulu, or

**H. Hackfeld & Co., Ltd.**  
AGENTS, HILO.

## HOP WARN CO.

Cor. King and Front Streets.  
Dealers in Dry Goods,  
Japanese and Chinese  
Goods.

## RATTAN FURNITURE.

## Hilo Barber Shop

**CARVALHO BROS.,**  
Proprietors.

The Old Reliable Stand is still doing

**UP-TO-DATE WORK**  
Razors honed, Scissors and all edged tools perfectly ground.—Satisfaction Guaranteed.

**WAIANUENUUE STREET.**

## Speedy Gasoline Launches

L. HELBUSH has the agency for the sale of the celebrated Racine Boat Manufacturing Co.'s swift gasoline launches.

**FOR PRICES**

apply to him at Potemkin's Store,

**VOLCANO STREET, HILO.**

## AMANA Merchant Tailor

Suits Made to Order at Low Prices. Ready-Made Suits. Cleaning and Mending Neatly Done.

43 FRONT STREET,  
Next to Chinese Doctor, HILO, H. T.

## STRICTER TAX LAWS.

Assessors Will Use a Finer Toothed Comb in the Hunt for Revenue.

The new return blanks to be used by Hawaiian Island Assessors this year are an improvement over any that have been heretofore used. It will be more difficult than ever for a piece of property to escape its prorata share in the expense of running the government. The new schedules are especially strict with reference to plantations. Plantations will be required to describe in detail more particularly their realty holdings. Special attention is required in giving locations with exactness. Lease holds and fee simples must be distinguished more particularly.

Under the personal property schedule "D," in addition to "Cash on hand," the new schedule calls for Cash in Bank or Agents hands. Hitherto only the cash on deposit in a bank or cash in one's possession was required in the return to the tax gatherers. This left a loophole through which many dollars worth of revenue eluded the Treasury vaults. It was not a difficult matter to place the cash in the hands of a friend while the assessor was making his rounds. Under the new schedule funds in a friends hands will be counted as in the hands of an agent.

The banks in Honolulu have had much to complain of in the past from a class of depositors whose sole object was to evade taxation. The money would come in in advance of the Assessor and be withdrawn as soon as that official had made his annual call. The bank paid the tax on the deposit but failed to account for the use of the money for any length of time. Bankers are devising a scheme by which they propose to hold their own against these transient depositors.

In schedule "I," previously schedule "E," the Assessors have sought to produce a plan that would secure from plantations accurate statements of past year's business. Hitherto on this schedule such plantations as Ewa and Kahuku figured losses instead of profits. This came about because they claimed that unsold sugar was of unknown value, and therefore was not included in the assets of the year. The new schedule requires estimates. The members of the Tax Court of Appeals and of the Board of Equalization among themselves devised the above improvements, in accordance with statutes.

## A TRIP TO JAPAN.

C. O. Smith Repeats Lantern Show at First Foreign Church.

"A Trip to Japan," was the subject of Mr. C. O. Smith's stereopticon lecture in the First Foreign Church last Monday evening. The church was well filled by an enthusiastic audience which enjoyed the evening's entertainment to their heart's content.

The slides were probably the finest which have ever been exhibited in Hilo. They lacked particularly the blurred effect which is so often present in lantern slides. Each picture was clear cut and well defined, the foliage of trees standing out quite plainly. They were also typically Japanese, representing the land of the little Brown Men in the prettiest season, Spring. Cherry trees were visibly in abundance and their beautiful pink flowers lent a color to the landscape which was exceedingly pretty.

Rev. J. A. Cruzan lectured on the lantern slides during the first part of the evening. The remainder of the pictures were self-explanatory.

The thanks of the Lantern Committee and Hilo people are due Mr. Hedemann of Honolulu who loaned the slides. Thanks are also due Mrs. Lewis, who delighted the audience with two organ solos during the intermission. The trustees of the First Foreign Church have the thanks of the lantern committee and all who were present at the delightful exhibition, for granting the use of the church auditorium for the purpose. The sum of \$25 was contributed by the audience. This will be applied on paying off the debt against the stereopticon apparatus.

## ROBINSON THIRD JUDGE

Began Study of Law With Judge Estee Came to Hawaii in 1900.

W. J. Robinson, the first man to be appointed to the third judgeship of the First Judicial Circuit, Territory of Hawaii, was born in the city of Cleveland, Ohio, on March 9, 1868, consequently is now in the 35th year of his age. He came to Hawaii from Alameda, Cal., in July, 1900, settling at Honolulu.

For several years prior to his fourteenth year, the future jurist attended the common schools of San Francisco. On December 12, 1882, he entered the office of Hon. Morris M. Estee, San Francisco, as clerk and law student, and on February 17, 1889, went into the office of the Hon. James C. Martin, a member of the Oakland and Alameda bar. Mr. Robinson was on January 13, 1891, admitted to practice in all the courts of California. Thenceforth he practiced at Oakland until July 19, 1900, when he removed to Hawaii. On the 8th of August following he was admitted to the Federal courts and on the 11th of September to the Territorial courts. Judge Estee gave the certificate of his character and standing attached to his application for admission to the Hawaiian bar.

Judge Robinson, since the institution of the United States District Court, filled the office of United States Commissioner, the functions of which are those of a committing magistrate. From an early date in his career in Honolulu, Mr. Robinson has until now been the law partner of the Hon. W. Austin Whiting, former Justice of the Supreme Court.

## An Attack of Pneumonia Warded Off.

"Some time ago my daughter caught a severe cold. She complained of pains in her chest and had a bad cough. I gave her Chamberlain's Cough Remedy according to directions and in two days she was well and able to go to school. I have used this remedy in my family for the past seven years and have never known it to fail," says James Prendergast, merchant, Annotto Bay, Jamaica, West India Islands. The pains in the chest indicated an approaching attack of pneumonia, which in this instance was undoubtedly warded off by Chamberlain's Cough Remedy. It counteracts any tendency of a cold toward pneumonia. Sold by \*

## NOTICE.

Notice is hereby given that on and after 15th day of November 1901, the business now known as A. M. Potemkin's store, will be called and named "THE AMERICAN GROCERY," and will be continued as such under the management of L. Helbush. All debts of the firm A. M. Potemkin will be paid by the American Grocery and all bills owned to the firm A. M. Potemkin must be paid to The American Grocery.  
3-1f A. M. POTEKIN.

## Pioneer News Co.

STATIONERY  
BOOKS  
NOVELTIES  
MUSICAL INSTRUMENTS  
AND SHEET MUSIC  
DAIRIES  
DAILY JOURNALS  
AND CALENDAR  
PADS FOR 1902

**SPRECKELS' BLOCK,**  
FRONT STREET.

## The Hilo Mercantile Company, Ltd.

CARRY A FULL AND COMPLETE  
LINE OF

MECHANICS' TOOLS

## Hardware, Iron and Steel

AGENTS FOR THE  
"KEEN KUTTER" BRAND OF

**CANE KNIVES and HOES**

**IRON AND STEEL**

## STOVES AND RANGES

**COOKING UTENSILS**

Paints, Oils and Glass  
Fertilizer, Bone Meal

Groceries  
Hay  
Grain  
and  
Feed

**Cigars and  
Tobaccos**

The Hilo Mercantile Co., Ltd.  
Hilo Hawaii, H. T.

## STATEMENT

OF THE

## Mutual Reserve Fund

LIFE ASSOCIATION

OF NEW YORK.

Policy Holders' Company, who control the Company, and alone share in the profits thereof.

FREDERICK A. BURNHAM.....PRESIDENT

## Twentieth Annual Statement, JANUARY 1, 1901.

TOTAL ASSETS.....	\$12,264,493.36
(Not including Mortuary and Dues Resources)	
TOTAL LIABILITIES.....	\$11,077,220.53
Net surplus invested and Cash Assets over all Liabilities, actual and contingent, December 31, 1900.....	\$ 1,187,272.83
Income during 1900.....	14,623,413.85
Payments to Policy Holders, including advanced payments applied.....	5,014,994.08
Total Disbursements.....	6,316,707.55
Excess of Income over Disbursements.....	8,306,706.30
Total Death Claims paid to date.....	45,000,000.00
TOTAL BUSINESS IN FORCE, DECEMBER 31, 1900,	
\$1,076.....	\$189,267,347.00

YOU CANNOT FAIL when you have one of the Survivorship Bonus and anticipated surplus policy, of the

## Mutual Reserve Fund

UNEQUALLED IN ADVANTAGES — extended to their holders.

**FRANK L. WINTER,**  
GENERAL AGENT, Territory of Hawaii.