

HILO BREAKWATER CONTRACTOR WINS POINTS IN COURT

Judge Ashford Discharges Receiver in Case of Surety Company Against Marshall

HOLDS CONTRACT BETWEEN PARTIES IS NOT VALID

Temporary Injunction and Order of Attachment Are Both Set Aside

(From Wednesday Advertiser.)
Dissolution of the temporary injunction, dissolution of the order of attachment and discharge of Judge George S. Curry as receiver, were ordered by Judge Ashford yesterday in the case of the American Surety Company of New York against George E. Marshall, the Hilo Breakwater contractor.

An interlocutory appeal to the supreme court was denied by Judge Ashford. Notice of exceptions to the various rulings of the court were noted and the case will eventually go up to the higher tribunal for settlement of the questions involved, even before it can come to trial on its own merits.

The surety company instituted proceedings against Marshall for specific performance of a contract between it and the contractor. In his decision yesterday Judge Ashford finds this contract void and claims it is incapable of enforcement.

Breakwater Work Tied Up

The proceedings have tied up work on the Hilo Breakwater. Judge Ashford's ruling of yesterday would permit this work to be resumed. Should the matter go higher—to the supreme court—the matter will remain in statu quo and the work remain at a standstill.

Among other things the company claims that the contractor is indebted to it the sum of \$112,000. It also claims that the contractor is insolvent and has admitted it to the company.

The motions were argued before Judge Ashford the past few days and only closed yesterday. Walter F. Fear and M. F. Prosser appeared for the surety company, while Emil C. Peters represented Contractor Marshall.

Judge Ashford's decision, in full, is as follows:

Judge Ashford's Decision

"It is admitted by counsel for the plaintiff that the character of this suit is a suit to specifically enforce a contract," says Judge Ashford. "The contract referred to is a contract between the plaintiff and the defendant, entered into April 30, 1914, a copy of which is attached to the bill of complaint and supplemented, I think we may say, by certain power of attorney executed by the defendant to two nominees of the plaintiff, one being Richard Deming, one of its vice-presidents, temporarily a resident in the Territory, and the other being H. V. Patten, the cashier of the First Bank of Hilo, in which bank it was proposed to and by the contract in question, the deposits of funds should be made and upon which checks should be drawn.

"It will hardly be denied that a court of equity cannot be expected to specifically enforce a void contract, and it is claimed by the defendant that this contract is void as being in contravention of Section 3477 of the Revised Statutes of the United States in that it constitutes, in effect, an equitable assignment of the contract or of an interest in the contract entered into between the defendant and the United States for the completion of the Hilo Breakwater.

Limit Decision To Statutes

"Much of the argument that has been submitted to the court has been addressed to points other than the legality or illegality validity or invalidity of the contract in question as affected by the section of the Revised Statutes mentioned, but I feel that the decision may well proceed upon and be limited to the statutes in question.

"It is true that criticism of the pleadings has been indulged in—that is, of the frame and manner and method of allegation as shown by the bill of complaint, and if that particular point were necessary for decision I think I should be obliged to decide that it is faulty, but I do not consider it necessary to decide whether the bill of complaint sets forth a cause of equitable redress such as to entitle the plaintiff to the relief asked for, if there were no objection in the form or in such form as is offered by section 3477 of the Revised Statutes.

Going Back To Bedrock

Let us get back to that, which really throws the matter into very narrow compass, as it is alleged that a certain contract had been made; that the defendant is about to violate it and that the plaintiff is entitled to the relief sought for here in order to prevent its violation or, more specifically, to secure its specific performance.

"The initial grounds of equitable jurisdiction may be briefly adverted to and I claim that these grounds rest upon the lack of a suitable or adequate remedy at law. If it were necessary to decide that point I should be obliged to decide against it, because it seems to me that there is an adequate remedy at law as contemplated by the authorities.

"In order to constitute an adequate remedy at law it is by no means necessary for the parties or either of them to be liable to point to a specific fund out of which the plaintiff may be paid the amounts which are alleged to be due him.

Grounds of Valid Contracts

"If the contract in question is a valid one and if it has been or shall be violated by the defendant to the

LIFE SAVING CLASSES AT WAIKIKI BEACH

A class in life saving is to be inaugurated at Waikiki Beach, under the supervision and instruction of L. Fullard-Lee. The object of these classes will be to promote instruction in life saving and resuscitation of the apparently drowned; also to encourage floating, diving and other swimming arts which would be of assistance to a person endeavoring to save life.

The work is sanctioned by the Outrigger Club. Before anyone is allowed to become a member of the class they will be required to pass a physical examination.

Mr. Fullard-Lee and his wife are members of the Royal Life Saving Society, and he was the first to demonstrate the work of that organization in Australia, New Zealand and Africa.

damage of the plaintiff there would manifestly arise a cause of action by the plaintiff against the defendant for breach of contract, as existing in the bill of complaint is concerned, I cannot see that the allegations established the absence of an adequate remedy at law, as contemplated and understood by lawyers and by courts, but I prefer to leave my decision more specifically upon the point of whether the contract in question violates the terms of Section 3477 of the Revised Statutes of the United States and, as to this point, I am clearly of the opinion that it does violate that section and is, consequently, a void contract and incapable of enforcement.

Reversal of Judge Ashford

"It appears to me to be very clearly established that the legal effect of the contract in question, that is to say, of the contract between the plaintiff and the defendant of April 30, 1914, as supplemented or affected by the power of attorney in question, is that of an equitable assignment by the defendant to the plaintiff of a very substantial interest in the contract of the defendant with the United States government and the proceeds thereof.

"Having reached this conclusion, and that the contract that the plaintiff seeks to enforce is a void contract, incapable of enforcement, it necessarily follows that this court should not initially have made the orders that it did make and, they having been improperly made, should now be dissolved and they are dissolved.

Curry's Compensation

"I will take up the matter of the compensation of the receiver at an appropriate time, either upon my application of either party or of the receiver himself.

The Receiver is Discharged

"The receiver is discharged."

Hilo Awaits Renewal of Work

Renewal of work on the big breakwater at Hilo only awaited the decision of Judge Ashford in the first circuit court at Honolulu to act upon the motion filed by the attorneys, which action has now come.

Speaking of the present situation of the controversy between Contractor Marshall and the American Surety Company, represented in Hawaii by the late President Richard Deming, J. W. Russell, attorney for Mr. Marshall, made the following statement on Sunday last at Hilo:

"Upon the appointment of George S. Curry as receiver in the injunction suit against the American Surety Company against George E. Marshall, the secretary of Judge Ashford made an order directing Mr. Marshall to execute an assignment to the receiver of the September warrant, amounting to about \$24,000, now due from the government, but on the advice of his attorneys, E. J. Peters and myself, Mr. Marshall refused to execute this assignment.

"The American Surety Company then, through their attorneys, Fear, Prosser, Anderson and Marx, last week brought proceedings to have Mr. Marshall punished for contempt of court, but these latter proceedings were dismissed, as Judge Ashford was in doubt as to whether his original order requiring the assignment, granted ex parte (without notice to the defendant) was not improvidently made.

Court Action Anticipated

"Mr. Marshall has filed a notice to discharge the receiver and dismiss the proceedings taken against him, and a hearing of this motion will be had this week. I have perfect confidence that Mr. Marshall will prevail in this motion, in which event the warrant in question which is being held by the government authorities pending the outcome of this motion, will undoubtedly be paid over to Mr. Marshall, and if he is successful in this regard, the employees and supply creditors will be paid and the breakwater resumed.

"Affidavits have been filed by Mr. Marshall showing that the work was stopped as the result of the failure of the surety company, to counter-sign checks for the pay-roll.

Deming's Refusal Cited

"In response to the claims of Mr. Deming that his refusal to counter-sign these checks was based on the fact that there were no funds in the bank to meet payment of such checks, Mr. Marshall's affidavits state that there was in force an agreement between the bank, the surety company and himself that Mr. Marshall would be permitted to overdraw an amount equal to the cost of the deliveries and \$14,000 in addition thereto, under which agreement, therefore, Mr. Marshall could have overdrawn at the time of Mr. Deming's refusal to counter-sign the checks, an amount aggregating \$40,000, and that the amount of the checks submitted to Mr. Deming by Mr. Marshall which would have enabled him to pay his labor men for his supplies, did not aggregate \$14,000. The affidavits state that these overdrafts have continued each month for the past year."

"According to other information it is probable that in case Mr. Marshall wins his motion to dismiss, the American Surety Company will at once take action to close the Waipio quarry to the contractor, as well as to recover on the attachment already served, and in this way stop progress on the contract by Mr. Marshall, concluded the Hilo correspondent.

CAPTAIN'S LICENSE IS SUSPENDED FOR ALLEGED NEGLIGENCE

U. S. Inspectors Blame Captain Smith For Lurline's Accident Off Makapuu

United States inspectors yesterday suspended for thirty days the license of Capt. Trol K. Smith, master of the Matson steamer Lurline, which touched a submerged rock off Makapuu point light Wednesday morning. In their findings, announced yesterday morning, the inspectors accuse Captain Smith of negligence and carelessness, on three counts.

First, it is their opinion that the master ran his vessel on too close a course both before and after he picked up the Makapuu light. Second, that after passing that light he hugged the shore, remaining within three-quarters of a mile to a mile from land, when he should have steered into the twenty miles of navigable sea to port. Third, that he failed to stop his vessel, after either the first or second jar, and cast for depth, thus manifesting lack of judgment.

Capt. J. O. Petersen, master of the tug Intrepid, was given command of the Lurline following the inspectors' verdict, and took the vessel out at two o'clock yesterday afternoon, en route to Kahului. It is understood Captain Smith is returning to the coast as a passenger in her.

The Lurline proceeded to Kahului to discharge the remainder of her cargo, about 1025 tons, and probably will continue her return voyage to San Francisco today, to enter drydock. It is thought she will be out of service about four weeks.

PICTURESQUE MARINE BONEYARDS DISAPPEAR

War Rates Reclaim Even Historic Old Whaling Ships

(By The Associated Press.)
SAN FRANCISCO, October 21.—That picturesque museum of war-torn steamers and "windjammers" assembled before the European War in the bays of Oakland Creek and known popularly as the marine "boneyard" of the port of San Francisco, is no more.

Ancient mariners used to gather on the bridges and bulkheads commanding a view of this motley collection of derelicts, and as they pointed out ships once famous, or notorious, would recollect them in their former pride and live over again the days when the American clipper ship was queen of the seas.

High freights on the Atlantic drained the Pacific Coast of nearly every large and serviceable freighter whose owners were not bound by service contracts to keep their ships in these waters. The water transportation needs of the Pacific Coast were increased rather than diminished by the war and substitutes for the vessels sent to the big freight harvest had to be found.

There was no time to build ships. An army of surveyors invaded the "boneyard." Then one day a tug came screaming among the derelicts, ships and dragged one derelict after another from their grave of ozone. That was the beginning.

All that remains of the "boneyard" today is the old barkentine Wrester whose bottom fell out when they tried to move her, and the little steamer Avon, spared because of its diminutive size and the excessive cost of needed repairs.

Living at anchor in San Francisco Bay where they have been swinging in idleness for more than ten years, the barkentine Planter and the bark C. D. Brent, both once famous sugar packets, still are in the leisure class.

The ancient and oil soaked whalers—stout of ribs and long of hines and most picturesque of all the derelicts—also have been taken from their rest. The Jeanette, Thrasher and Normal are now carrying cargoes that require no hunting to obtain.

"Boneyards" at all Pacific Coast ports similarly were raided.

BOY SCOUTS PLAN BIG RED CROSS CAMPAIGN

First Aid Kit Hung Up As Prize For Winners

Boy scouts belonging to Troop IV will try for the honor of selling the largest number of Red Cross tags on November 11. The prize for the troop winning the contest is a twenty-five dollar first aid kit.

At a troop meeting yesterday afternoon, the incidents of camp life at Camp Governor Lucius Pinkham last week were reviewed. A resolution was passed condemning the camp inspectors.

Scoutmaster Potter, Troop IV, suggested that Troop IV and his organization cooperate in giving a dance, the proceeds to be split by the troops.

Football is still keeping the boys away from the scout meetings. The official war present nineteen absent between visitors, one.

The following Scouts passed tests: First Class Harris, distance and height. Foster H. falling a tree. Second Class Drinkwater, one dollar saved.

CHOLERA SITUATION SERIOUS IN ORIENT

Tenyo Maru Brings Report of Many Cases At Manila, Kobe and Yokohama Recently

Last Mail For Coast In Week Will Be Taken In T. K. K. Vessel, Sailing At Nine O'clock

Two days from Yokohama, the T. K. K. steamer Tenyo Maru, Capt. H. S. Smith, was off port at daybreak yesterday but unable to dock at Pier 7 until ten fifty-five in the morning. Delay was due to disappearance of a Korean or Japanese stowaway, Kin Kow Yow, whom the ship's officers failed to look up as the ship approached port.

Health authorities compelled thorough search, but the man could not be found. Captain Smith finally giving affidavit that, to the best of his knowledge the Oriental had jumped overboard and drowned.

Because of this delay the Tenyo, instead of getting away yesterday afternoon as scheduled, will depart at nine o'clock this morning. Mail for the coast will be received at the postoffice up to seven-thirty o'clock.

Many Cholera Cases

Health reports received by local officials of the U. S. public health service by the Tenyo indicate the bubonic plague epidemic situation in the Orient continues serious. At Manila for the two weeks ending September 16, 163 cases and 105 deaths are reported; at Nagasaki for the two weeks ending October 10, the bill of health reports uncertainty and under the subhead of remarks, comments that cholera reports no longer are given out there; at Kobe for the two weeks ending October 8, 134 cases and fifty-three deaths; at Yokohama for the same period, thirty-seven cases and thirty-three deaths reported.

For Honolulu the Tenyo carried thirty-one first-class passengers, nineteen second-class and 445 steerage; fifty-two bags of mail and 1230 tons of cargo. Included in the last mentioned are twenty-three crates of rare Japanese porcelain from Yokohama consigned to E. H. Paris. Of the steerage passengers, fifty-one Chinese and 116 Japanese were taken to Quarantine Island to undergo inspection as cholera carriers.

Seribet Victims Die

Three deaths, two steerage passengers and one member of the crew the victims, occurred on the return trip. Hirano died October 13, of beriberi; the body was left at Yokohama. Victorio Ynalinas, Filipino, twenty-five years old, died from the same cause October 16, when the ship was thirty hours out from Yokohama. The body was embalmed and on arrival at Honolulu yesterday and given burial at Look View cemetery, Pearl City. Kitagawa Toshio, a nineteen-year-old apprentice sailor is reported to have jumped overboard October 16. The body was not recovered.

Among through passengers are George I. Cochran, president of the Pacific Mutual Life Insurance Company, of Los Angeles, and William H. Davis, general manager, who are returning from a business trip in the Orient. W. Haydock Fillmore, representing a large lumber concern on the mainland is returning from a business trip to the Orient.

Officers of the Tenyo report excellent weather and an exceedingly smooth voyage, with sports, teas and entertainments of many kinds in full swing every day.

Among passengers arriving by the Tenyo are S. Hata, wealthy merchant of Hilo; Mrs. E. N. Orr and Miss H. Orr, of Chicago, who have been touring in the Orient; J. Bunker Wright, artist, of New York, who has been touring in the Orient, and T. D. Waite, retired business man of London, England.

BANKERS FROM JAPAN BRING BRIGHT REPORTS

Financial Conditions Best In History of Their Country

Three prominent bankers of Japan arrived in Honolulu yesterday on the steamer Tenyo, with optimistic reports of business conditions in their country. They are E. Ono, vice-president of the Industrial Bank of Japan and general manager of the French-Japanese Bank; S. Shibukawa, manager of the branch of the Nippon Bank in Nagoya, and K. Tatumai, manager of the London branch of the Yokohama Specie Bank.

All three will depart on the Tenyo this morning, Ono and Shibukawa to go to New York to study the financial markets of the United States, and Tatumai to return to London.

"The financial and economical conditions in Japan," they said, "are the best in the history of the country since the beginning of the European war. The money market, however, is rather dull. That is the reason that Japan is trying hard to find a way to utilize urushi cash."

They declared that the new Japanese cabinet under Count Teruchi is generally popular, though it is being attacked by most of the Japanese press. Count Teruchi, they said, has never been popular with the Japanese newspapers.

CHILDREN'S COL'S

Why let the children take their little bodies in such a distressing manner when you can so easily cure their colds with a bottle of Chamberlain's Cough Remedy. For sale by all dealers. Burson, Smith & Co., Ltd., agents for Hawaii.

S. E. WOOLLEY PLANS TO VISIT MAINLAND

Head of Mormon Church in Territory Will See His Family in Utah

Samuel E. Woolley, head of the Mormon Church in the Territory and manager of the Laie plantation, plans an extended trip to the mainland to visit his family in Utah. He probably will leave early next month.

He returned Monday to Honolulu on the Mauna Kea from Hilo where every Mormon on the island of Maui joined in bidding aloha to their visitor. Mr. Woolley bid farewell to the flock that has been under his supervision for twenty-one years at a big gathering in the Mormon Kukuia Church at Hilo. All the Mormon missionaries on the island of Hawaii were present and the attendance of nearly 400 persons crowded the church to capacity.

The service consisted of preaching in English and Hawaiian and an address by Woolley.

In his address, Woolley mentioned that it was his fifty-seventh birthday. He took for his theme the importance of the sugar industry to the Territory. The industry he said is the backbone of the island, the mainstay of the people. He charged that the Mormon should not forget this fact and should to all they could uphold the industry and not injure it in any way with their votes or permit it to be torn down.

He paid high tribute to the Baldwin family of Maui as well as to other sugar men saying that they had been good friends and helpers of the Hawaiians and of the Mormon Church, whose members are true Christians. He then bade his flock farewell and gave his blessing.

COOPER'S MURDERER GETS LIFE SENTENCE

John Ginza In Oahu Prison For Murder of Hana Man

John Ginza, the slayer of George O. Cooper of Han, Maui, is now a convict in the territorial penitentiary, serving a life sentence.

He killed Cooper on September 6, confessed, was indicted by the Valley Island grand jury and on Monday was allowed to enter a plea of guilty to second degree murder. Judge Edings of the Maui circuit court on Monday sentenced Ginza at Wailuku to spend the rest of his natural life in prison at hard labor. Ginza was brought to Honolulu in the Mauna Kea yesterday morning and is now in Oahu Prison.

There he has begun to serve his life sentence.

"Five years ago Cooper and Ginza, who were schoolmates in Honolulu a quarter of a century earlier, had a dispute over business affairs. Ginza nursed his supposed wrongs without showing any animosity against the popular Hana man. On the morning of September 6, Ginza, having stolen a car, was returning from a business trip in the Orient. W. Haydock Fillmore, representing a large lumber concern on the mainland is returning from a business trip to the Orient.

BOOZE LANDS FIVE BEHIND JAIL BARS

Starts Fights That End Only In Lockup

Five persons were taken into custody by the police last night, charged with disorderly conduct on the streets. All were under the influence of liquor and gave vent to their feelings in beligerent tactics, according to police reports.

Three Hawaiian women, Duah Kuu-shiko, Keleka Waiwai and Louise Pundua, were arrested in Aala Lane after a free-for-all fight.

George Kanekeo, Hawaiian, was taken into custody by Policeman Isaac Jan at King and Alakea Streets where Kanekeo was quarreling with his wife. Just as the officer came upon them Kanekeo knocked his wife to the ground.

A. L. Holmes, of the United States Navy, was arrested in Bethel Street by Policeman Sam Kunnua, charged with disorderly conduct. Holmes was standing in front of a group of taxi drivers and trying to start a fight, according to the police. He will appear before Judge Monarrat in the police court this morning.

QUICK POLICE ACTION RECOVERS STOLEN AUTO

Quick action on the part of the police Monday night recovered The Advertiser's missing automobile. One hour after the theft had been reported to officers L. E. Toomey and James K. Waloche, they arrested three soldiers at Nuuanu and Kukui Streets. The officers riding a motorcycle spied the number 997 on the rear of a car and recognizing it as stolen started in pursuit. When the men were arrested they refused to tell where they got the machine. In the car was a large demijohn of wine and the men had apparently been drinking. They gave their names as P. A. C. Grecker, N. M. Oates and W. D. Silver, Company C, First Field Artillery. They are being held under investigation.

POOR GO BEGGING IN HILO POST OFFICE

Carriers In City

(Mail Special to The Advertiser.)
HILO, October 25.—Although a rather curious, not to say a rather sad, situation prevails in Hilo and its postoffice, Postmaster H. D. Corbett proposes to start city free mail delivery as soon as possible. He has to pick three carriers and alternates from the civil service list. There are now seven names on this list.

To make sure that they would accept the jobs, Postmaster Corbett went around and saw most of them. "Would they accept a job in the Hilo postoffice as carriers at \$66.66 a month to start with?"

It is stated that six out of the seven refused the job, and the other one may accept, but it is not yet certain.

That is a poor postmaster going to do! Postmaster Corbett has written to the first assistant postmaster general at Washington, telling his troubles and asking that another civil service examination may be held here as soon as possible to secure eligibles for carriers for Hilo's mail delivery.

Meanwhile there is a holdup in this respect. Here are opportunities for some young Hawaiians with a fair education, which is more than a veneer, to secure life jobs with salaries that increase every year up to about \$100 a month.

FATE OF JAIL BREAKERS REMAINS MYSTERY

HILO, October 23.—Just what the authorities expect to do to the three men who on June 25 last, at the territorial prison camp at Waimea, Kohala, shot and wounded one man and tried to inaugurate a wholesale jail break, is still a mystery, although all three of the ringleaders, Ferguson, Monroe and Lyons, will be brought to Hilo for the grand jury at Kailua this week and undoubtedly be remanded for trial before Judge Thompson in the Third Circuit Court.

Sheriff Pua, Deputy Sheriff Martin and Officer George Richardson took the three men over from the Hilo jail by automobile last Friday. They took no chances with these desperate men, two of them murderers, all of them ex-soldiers, and there was a guard for each man. At the same time Sheriff Pua stopped at Kan and secured Luak Diah, who killed a constabulary man week ago last Sunday, shooting him five times.

Ferguson, it was stated, Friday, will be tried on a charge of assault with intent to murder, for shooting the Porto Rican cook of the Waimea jail. Just what sentence they can pass on the man if a mystery, as he is already serving a life sentence.

"Maybe he'll get twenty years extra," was remarked with a smile by County Attorney Beera, who left today to attend the session of the grand jury at Kailua, Kona.

It is possible for Monroe to get extra time, as he is only serving twenty years while Lyons is in for four years.

SUGAR GOT ONE-FIFTH

In estimating the amount of drawback paid from January 1 to June 30, 1916 the secretary of the treasury gives the amount as \$8,188,726.13, but does not segregate the items, and if this amount were distributed according to the above classifications, the amounts allotted to the individual refineries and manufacturers' products would be considerably increased.

Here the figures given above do not represent the total amounts received by the refineries, as it is impossible to determine, at this time, what proportion of this eight million dollars each refinery received.

During the fiscal year 1914-15 there was paid on refined sugar the sum of \$5,258,349, of which amount \$3,059,412 was paid on exports of refined sugar.

The fiscal year 1915-16 was a banner export year for the sugar refineries, the drawbacks on all sugar exports amounting to \$13,448,264.

In addition to drawbacks paid on exports of refined sugar, there also has been paid during these three years the following amounts on sugar contained in exported manufactured articles:

Sugar in canned fruit	\$273,428.69
Sugar in chewing gum	32,919.15
Sugar in condensed milk	178,825.28
Sugar in confectionaries	78,118.03
Sugar in medicines	3,713.87
Sugar in cigarettes	2.09
Total	\$567,056.74

NOT AN INCH OF HEALTHY SKIN

Left on Whole Body—Boy of Five a Mass of Itching Eruption and His Scrabams were Heart-Breaking—Bandages Stuck to His Flesh.

CURED BY CUTICURA TWELVE YEARS AGO

"My little son, a boy of five, broke out with an itching rash. Three doctors prescribed for him, but he kept getting worse until we could not dream him any more. My wife advised me to try a certain medical college, but it was a treatment did no good. At the time I was induced to try Cuticura he was so bad that I had to cut his hair off and put the Cuticura Ointment on him on bandages, as it was impossible to touch him with the bare hand. There was not one square inch of skin on his whole body that was not affected. He was one mass of sores. The bandages used to stick to his skin and in removing them it used to take the skin off with them, and the screams from the poor child were heart-breaking. He was so miserable that he would never get well, but after the second application of Cuticura Ointment I began to see signs of improvement. The sores commenced to dry up. His skin peeled off twenty times, but it finally yielded to the treatment. Now I can say that he is entirely cured, and a stronger and healthier boy you never saw than he is to-day, twelve years or more since the itching rash. He is now a school boy, 1148 Forty-eighth St., Chicago, Ill., Oct. 9, 1905."

Millions of women prefer Cuticura Soap to all other skin soaps for cleansing, purifying and beautifying the skin, scalp, hair and hands. For rashes, itching and chafing, red, rough hands, dry skin and itching hair, for infantile eruptions and skin blemishes and every purpose of the toilet, bath and nursery. Cuticura Soap and Cuticura Ointment are invaluable.

Cuticura Soap (2½ lb. Cuticura Ointment (50¢) and Cuticura Resolvent (50¢) for the cure of all skin diseases. Cuticura is made in the U. S. A. by the Cuticura Manufacturing Co., New York, N. Y. Sole Importers for the Hawaiian Islands, The Hawaiian Drug & Chemical Co., Honolulu, Hawaii.

BIG DRAWBACKS ON EXPORT SUGARS

Secretary of Treasury Reports That Refiners Got Fifth of All Paid

An interesting report has recently been published by the secretary of the treasury, showing the amount of money that has been refunded or paid as drawbacks on the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid.

For the benefit of those who are not familiar with the workings of the "drawback" provision of the Underwood tariff bill, it may be well to quote the clause of that act which refers to the payment of drawbacks:

"Upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less one per centum of such duties."

The report of the secretary of the treasury, above referred to, shows that since the passage of the Underwood tariff act there has been paid and due on unpaid claims to sugar refiners and manufacturers of products containing sugar, the sum of \$24,313,508, while during this period \$74,369 has been paid by the treasury on exports of syrup.

During the fiscal year 1913-14, the year preceding the outbreak of war in Europe, there was paid the sum of \$583,991 on exports of sugar and products containing sugar, of which sum \$392,286 was paid on exports of refined sugar.

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During the fiscal year 1915-16 was a banner export year for the sugar refineries, the drawbacks on all sugar exports amounting to \$13,448,264.

In addition to drawbacks paid on exports of refined sugar, there also has been paid during these three years the following amounts on sugar contained in exported manufactured articles:

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