

# CANDY

THE NEW ENGLAND BAKERY and CANDY CO., Honolulu, have recently employed a skilled artist, formerly employed with the world famous Huyler of New York, who will take charge of our Candy Department, which is the best evidence of our desire to make the best goods possible.

We invite the ladies to inspect our display of Confectionery, packed in fancy boxes, ranging from 25c to \$3.00 each, making a most acceptable present at any time, especially to children, ladies' birthday parties, etc.

Remit us the amount to cover your order, also your address, and we will send you a package by U. S. mail to any part of the Islands or U. S., after June 15th.

J Oswald Lutted, Mgr. HOTEL STREET

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We've got a whole raft of them. We've got ahead of the coming hot season. Great Coolness through a LINEN SUIT. The coolest men in town yesterday were the ones that wore our LINEN SUITS. We also have LINEN HATS, SHIRTS and UNDERWEAR.

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Home Furniture, Cigars and Tobaccos, Chinese and Japanese Teas, Groceries, Mattings, Bases, Camphorwood Trunks, Rattan Chairs.

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...Of All Kinds 219-222 Nuuanu Street.

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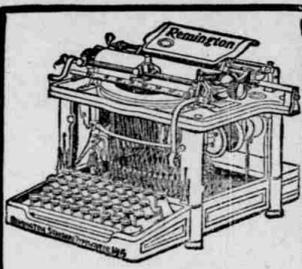
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Our stock is replete with novelties suitable for birthday presents.

Have you seen the new NEHERSOLE BRACELET? Sterling Silver, Lady's Size, \$1.90. Child's Size, 75 cents. Guaranteed 925-1,000 fine.

Another lot of STERLING SILVER THIMBLES at 25c each; sizes 5 to 12

Do not forget that we manufacture any article in Gold or Silver Jewelry.

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507 Fort Street.



Are Always Honest and maintain their Reputation Year after Year.

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THE OLDEST PROTESTANT SCHOOL FOR GIRLS ON THE PACIFIC COAST.

THE ONE CHARTERED COLLEGE FOR WOMEN IN CALIFORNIA.

The College Courses correspond with those of the Universities. Degrees conferred and Diplomas granted. The Seminary Course provides for the all round education of those who do not desire a full College Course.

A Preparatory Department provides for younger pupils. Rare opportunities for music. One hour from San Francisco. Terms made a summer term begins August 8th.

5575 MRS. C. T. MILLS, President

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Are Thoroughly Disinfected Before Using.  
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ARLINGTON HOTEL, HOTEL ST.

## INTERNAL REVENUE

### Special Tax Year Begins July First.

## ARE HEAVY PENALTIES

### United States as Represented by Collector Haywood Want Money.

All is not "beer and skittles" under Uncle Sam's Territorial Government. Taxes, special and general, greet the business man at every turn. Under the provisions of the Internal Revenue laws of the United States, every person engaged in any business, avocation, or employment which renders him liable to a special tax, is required to procure and place and keep conspicuously in his establishment or place of business, a stamp denoting the payment of said special tax for the special tax year, beginning July 1, 1900, before commencing or continuing business. A return, on a form, is also required by law of every person liable to special tax as above. For failure to make the return within the calendar month in which the liability begins, the Commissioner of Internal Revenue is required by law to assess a penalty of 50 per cent of the amount of the tax; and for making a false return 100 per cent of the amount of the tax.

The taxes embraced within the provisions of the law above quoted are the following:

Rectifiers of less than 500 barrels	\$100.00
Rectifiers of 500 barrels or more	250.00
Dealers, retail liquor	25.00
Dealers, wholesale liquor	100.00
Dealers in malt liquors, wholesale	50.00
Dealers in malt liquors only, retail	20.00
Retail dealers in oleomargarine	45.00
Wholesale dealers in oleomargarine	150.00
Manufacturers of oleomargarine, per annum	50.00
Manufacturers of stills	50.00
And for each still manufactured	20.00
And for each worm manufactured	20.00
Brewers of less than 500 barrels	50.00
Brewers of 500 barrels or more	100.00
Manufacturers of filled cheese	400.00
Wholesale dealers in filled cheese	250.00
Retail dealers in filled cheese	12.00
Bankers—On capital and surplus of \$25,000 or less	50.00
Bankers—For each additional \$1,000 of capital or surplus exceeding \$25,000	2.00
Brokers	50.00
Pawnbrokers	20.00
Commercial brokers	20.00
Custom house brokers	10.00
Proprietors of theaters, museums and concert halls	20.00
Proprietors of places of amusement of over 25,000 population, as shown by last preceding U. S. census	100.00
Proprietors of circuses	100.00
Proprietors of all other exhibitions or shows for money	10.00
Proprietors of bowling alleys and billiard rooms, for each alley or table	5.00
Dealers in leaf tobacco, for sales not exceeding 50,000 pounds	6.00
Dealers in leaf tobacco, for sales exceeding 50,000 and not exceeding 100,000 pounds	12.00
Dealers in leaf tobacco, for sales exceeding 100,000 pounds	24.00
Manufacturers of persons who sell manufactured tobacco, snuff or cigars whose annual sales exceed 50,000 pounds	24.00
Manufacturers of tobacco whose annual sales do not exceed 50,000 pounds	6.00
Manufacturers of tobacco whose annual sales exceed 50,000 and do not exceed 100,000 pounds	12.00
Manufacturers of tobacco whose annual sales exceed 100,000 pounds	24.00
Manufacturers of cigars whose annual sales do not exceed 100,000 cigars per annum	6.00
Manufacturers of cigars whose annual sales exceed 100,000 but do not exceed 200,000	12.00
Manufacturers of cigars whose annual sales exceed 200,000 per annum	24.00
Manufacturers and packers of mixed flour	12.00

In Lady Holland's memoirs there is a capital story of a practical joke perpetrated at the expense of a raw Scotch ensign. One evening Sir James Mackintosh came to supper at the home of the Rev. Sydney Smith, the great wit and reformer, bringing with him a Scotch cousin, an ensign in a Highland regiment. On hearing the name of his host, he turned round, and, nudging Sir James, whispered: "Is that the great Sir Sydney?" "Yes, yes," said Sir James, much amused, and dying Sydney Smith the hint, he instantly assumed the military character, performed the part of the hero of Acre to perfection fought all his battles over again, and showed how he had charged the Turks, to the infinite delight of the young Scotchman, who was quite enchanted with the kindness and condescension of "the great Sir Sydney," as he called him, and to the absolute torture of the other guests, who were bursting with suppressed laughter at the scene before them. Nothing would serve the young Highlander but setting off at twelve o'clock at night, to fetch the piper of his regiment to pipe to "the great Sir Sydney," who said he had never heard the bagpipes. Upon this, the party broke up, and dispersed instantly, for Sir James said his Scotch cousin would infallibly cut his throat if he discovered his mistake. A few days afterward, when Sir James Mackintosh and his Scotch cousin were walking in the streets they met the Rev. Sydney Smith and his wife. He introduced her, upon which the Scotch ensign said in a low voice to Sir James, and looking at Mrs. Smith, "I didn't ken the great Sir Sydney was married." "Why, no," said Sir James, a little embarrassed, "not ex-act-ly—married—only an Egyptian slave he brought over with him; Fatima—you know—you understand."

Those who want a fine quality of liquor for medicinal or home use will find the famous old Jesse Moore Whiskey superior to any other brand. New attractions at the Orpheum tonight.

## TO TEACH THE YOUNG

### Two Received Diplomas Yesterday.

## STUDENTS OF FROEBEL

### Honolulu Free Kindergarten Training Class Graduating Exercises Are Held.

The graduating exercises of the Honolulu Free Kindergarten Training Class, which were held yesterday afternoon at 3:30 o'clock at the Henry and Dorothy Castle Memorial Kindergarten School, were of an interesting character and introduced quite a new phase in the results of educational and normal training among the various nationalities of Honolulu.

The picturesque little hall used by the children of the kindergarten was pleasantly decorated with flags of Great Britain, United States, Portugal and Japan. Over the arched doorways and festooned upon the windows were masses of trailing maize, which relieved the interior with a warmth of color. The piano was covered with flowers and wreaths. Miss Frances Lawrence, assisted by Miss Sprague, both of the Training School, received the visitors. The training class, consisting of about a dozen young women, among whom were Americans, Hawaiians, Chinese and Japanese, was seated in two rows opposite the entrance. The appearance of so many nationalities in a class of the kind exhibited to a marked degree the diversity of the educational system of Honolulu.

These young women are undergoing a course of instruction to prepare them for taking charge of classes of young children to be educated in kindergarten methods. The two graduates who received certificates of graduation from the hands of Mrs. C. M. Hyde were Helen Kahalehu and Alice Kong. The former is a Hawaiian and the latter a Chinese. Miss Kong was dressed in her Chinese costume, but otherwise seemed to have dropped all the general characteristics of her race. She was as active as any girl in an American boarding school. Her reading from "Timothy's Quest" by Wiggin, was a revelation to her auditors, and she gives promise of doing much good among little children. Miss Kahalehu rendered a vocal solo in a very pleasing manner.

The address to the graduates was delivered by the Rev. W. M. Kincaid, who spoke upon "Ideals." He dwelt upon the visions of youth, when the heart is moved most passionately by ideals. The faculty of vision, he said, is fresh in youth, and every great movement in history has been done by youthful persons. Speaking of the ideals of this century, he said that it has been too long prophesied that at the end of the twentieth century that the Orientals and Africans would roll a flood of barbarism over the civilized world. There was not a vestige left of it. This is what the mind prophets have seen in the future, and there was reason in it. It is because of the national exhaustion which always follows great periods of progress in the civilized countries. He spoke long of duty and gave some advice to the young ladies about to enter the world with new responsibilities.

The following is the program as carried out:  
Prayer—A. A. . . . . Rev. J. C. Hay  
Piano Solo—La Lisonjeira. . . . . Helen Kahalehu  
Chorus—Go, Pretty Rose . . . . . Marziela  
Training Class. . . . . Mrs. C. M. Hyde.  
Address to the Class. Frances Lawrence  
Benediction . . . . . Rev. J. C. Hay

### About the Boxers.

The Chinese "Boxers," whose outbreaks have set not only China but all Europe by the ears, correspond in principle at least somewhat closely, according to the Rev. F. W. Royall, who has just returned from the "Flowery Kingdom," with the old "Know-Nothing" party in the United States. As the war cry of the "Know-Nothings" was "America for Americans," so that of the "Boxers" is "China for Chinamen." And as there were "Know-Nothing" riots when that movement was at its height, so the "Boxers" are rioting now, though it is admitted that the yellow-skinned fanatics have gone to much greater extremes in every way. At the same time it is pointed out that the Chinamen have had much greater reason to fear the onslaughts of the foreigners. They are moved to violence at present, so Mr. Royall says, by the fear that foreign nations are about to seize and split up among themselves their ancient empire, and as the partition of China among the great powers has been publicly discussed for years, and as many of them already hold and occupy with armed men so-called "spheres of influence" on Chinese soil, it would appear that the "Boxers" have good grounds for their fears.

During the jubilation over the relief of Mafeking (says the Londoner), a humorous policeman was asked in the thick of the crowd by a harassed pedestrian to tell him the nearest way to Charing-Cross Hospital. "Call for 'three cheers for Kruger,'" responded the genial guardian of the peace, "and you'll be there in no time."

Amicus—"This famine in India is a terrible thing. Everybody is talking about it." Manager—"Everybody talking about it? I wonder if we couldn't get Belasco or Stange to dramatize it for us."—Life.

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J. HOPP & CO.—J. HOPP & CO

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If you have not already done so, why not let us future to fit your house complete with awnings. If you knew what a saving there is in your carpets, curtains and tapestry, you would not be without them a single season. They pay for themselves in a very short time.

Speaking of your inside furnishings, they can be made to look like new—a few dollars invested in re-upholstered furniture before it is too late may save you three times that amount later.

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LEADING FURNITURE DEALERS.  
KING AND BELT STS.

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JUNE 28,  
Third Appearance  
IN HONOLULU OF  
**Mr. James Neill**  
AND COMPANY,  
Presenting for the first time here E. H. Sothern's Biggest Comedy Success.

## Lord Chumley

Friday Evening—  
LADY WINDERMERE'S FAN,  
The Brilliant Comedy Drama.  
Saturday Evening—  
A PARISIAN ROMANCE,  
By special arrangement with Richard Mansfield.  
Seats on sale at Wall, Nichols Company's.

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